

Fill in this information to identify your case:

United States Bankruptcy Court for the:

WESTERN DISTRICT OF MICHIGAN

Case number (if known)

Chapter

11☐ Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

06/22

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name **Denn-Ohio, LLC**

2. All other names debtor used in the last 8 years

Include any assumed names, trade names and *doing business as* names

3. Debtor's federal Employer Identification Number (EIN) **27-1813557**

4. Debtor's address Principal place of business

**3127 Plainfield Ave NE
Grand Rapids, MI 49505**

Number, Street, City, State & ZIP Code

Kent

County

Mailing address, if different from principal place of business

**9299 Northcreek Woods
Lambertville, MI 48144**

P.O. Box, Number, Street, City, State & ZIP Code

Location of principal assets, if different from principal place of business

Multiple Locations in Michigan, Ohio, and Kentucky

Number, Street, City, State & ZIP Code

5. Debtor's website (URL)

6. Type of debtor

☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))☐ Partnership (excluding LLP)☐ Other. Specify:

Debtor **Denn-Ohio, LLC**
Name

Case number (if known)

7. Describe debtor's business A. *Check one:*

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
- ☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- ☐ Railroad (as defined in 11 U.S.C. § 101(44))
- ☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
- ☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
- ☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
- ☒ None of the above

B. *Check all that apply*

- ☐ Tax-exempt entity (as described in 26 U.S.C. §501)
- ☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- ☐ Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

2511**8. Under which chapter of the Bankruptcy Code is the debtor filing?***Check one:*

- ☐ Chapter 7
- ☐ Chapter 9

☒ Chapter 11. *Check all that apply:*

A debtor who is a "small business debtor" must check the first sub-box. A debtor as defined in § 1182(1) who elects to proceed under subchapter V of chapter 11 (whether or not the debtor is a "small business debtor") must check the second sub-box.

- ☐ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☒ The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, **and it chooses to proceed under Subchapter V of Chapter 11**. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- ☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- ☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?**

- ☒ No.
- ☐ Yes.

If more than 2 cases, attach a separate list.

District	_____	When	_____	Case number	_____
District	_____	When	_____	Case number	_____

Debtor **Denn-Ohio, LLC**
Name

Case number (if known)

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?
- ☒ No
☐ Yes.

List all cases. If more than 1, attach a separate list

Debtor

Relationship

District

When

Case number, if known

11. Why is the case filed in this district?

Check all that apply:

- ☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- ☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

☒ No☐ Yes.

Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

- ☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard?

- ☐ It needs to be physically secured or protected from the weather.

- ☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

- ☐ Other

Where is the property?

Number, Street, City, State & ZIP Code

Is the property insured?

☐ No☐ Yes.

Insurance agency

Contact name

Phone

Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

- ☒ Funds will be available for distribution to unsecured creditors.
- ☐ After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors

☐ 1-49☒ 50-99☐ 100-199☐ 200-999☐ 1,000-5,000☐ 5001-10,000☐ 10,001-25,000☐ 25,001-50,000☐ 50,001-100,000☐ More than 100,000

15. Estimated Assets

☐ \$0 - \$50,000☐ \$50,001 - \$100,000☐ \$100,001 - \$500,000☐ \$500,001 - \$1 million☒ \$1,000,001 - \$10 million☐ \$10,000,001 - \$50 million☐ \$50,000,001 - \$100 million☐ \$100,000,001 - \$500 million☐ \$500,000,001 - \$1 billion☐ \$1,000,000,001 - \$10 billion☐ \$10,000,000,001 - \$50 billion☐ More than \$50 billion

16. Estimated liabilities

☐ \$0 - \$50,000☒ \$1,000,001 - \$10 million☐ \$500,000,001 - \$1 billion

Debtor	Denn-Ohio, LLC	Case number (if known)	
	Name		
	<input type="checkbox"/> \$50,001 - \$100,000	<input type="checkbox"/> \$10,000,001 - \$50 million	<input type="checkbox"/> \$1,000,000,001 - \$10 billion
	<input type="checkbox"/> \$100,001 - \$500,000	<input type="checkbox"/> \$50,000,001 - \$100 million	<input type="checkbox"/> \$10,000,000,001 - \$50 billion
	<input type="checkbox"/> \$500,001 - \$1 million	<input type="checkbox"/> \$100,000,001 - \$500 million	<input type="checkbox"/> More than \$50 billion

Debtor **Denn-Ohio, LLC**
Name

Case number (if known)

Request for Relief, Declaration, and Signatures**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**17. Declaration and signature
of authorized
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **October 31, 2023**
MM / DD / YYYY**X /s/ Thomas F. Pilbeam**

Signature of authorized representative of debtor

Thomas F. Pilbeam

Printed name

Title **Member****18. Signature of attorney****X /s/ Steven M. Bylenga**

Signature of attorney for debtor

Date **October 31, 2023**

MM / DD / YYYY

Steven M. Bylenga P73492

Printed name

CBH Attorneys & Counselors, PLLC.

Firm name

MAIN OFFICE**25 Division Avenue S., Suite 500
Grand Rapids, MI 49503**

Number, Street, City, State & ZIP Code

Contact phone **616-608-3061**Email address **nikki@chasebylenga.com****P73492 MI**

Bar number and State

Exhibit A

**Consent Resolution to Reorganize under Chapter 11, Subchapter V, of the
United States Bankruptcy Code**

WHEREAS, Denn-Ohio, LLC is a Michigan limited liability company (“Company”); and
WHEREAS, Thomas F. Pilbeam, Sr. is the sole member of Company;

WHEREAS, the Member has reviewed the financial condition of Company and discussed options for continued operation of the Company as a going concern; and

WHEREAS, the Members has been advised by counsel to the Company regarding the various methods available to the Company for restructuring its financial affairs or winding down its business affairs and liquidating the Company’s assets, including filing for relief under Title 11 of the United States Code (the “Bankruptcy Code”), assignment for the benefit of creditors, or settlement of claims with individual creditors of the Company; and

WHEREAS, the Members has determined that it is in the best interest of the Company, its creditors, shareholders, employees, and other interested parties, that the Company attempt to restructure its financial affairs under the provisions of Chapter 11, Subchapter V, of the Bankruptcy Code based on the Member’s analysis of each of the other alternatives and management’s recommendations with respect thereto; and

WHEREAS, the Members wishes to authorize the officers of the Company to take certain actions in connection with commencing and prosecuting a Chapter 11, Subchapter V case, including filing a voluntary petition for relief under the provisions of the Chapter 11, Subchapter V, of the Bankruptcy Code and causing a Plan of Reorganization to be prepared for consideration and approval by the Company’s creditors, members, other interest parties, and the Bankruptcy Court;

NOW THEREFORE IT IS RESOLVED that, in the judgment of the Member, it is desirable and in the best interests of the Company, its creditors, members, employees, and other interested parties, that the Company commence a Chapter 11 case by filing a voluntary petition for relief under the provisions of Chapter 11 of the Bankruptcy Code; and it is

FURTHER RESOLVED that Thomas F. Pilbeam, Sr. (the “Authorized Officer”) be, and hereby is, authorized and empowered on behalf of, and in the name of, the Company to execute and verify or certify a petition under Chapter 11 of the Bankruptcy Code and to cause the same to be filed in the United States Bankruptcy Court for the Western District of Michigan in which the principal executive offices of the Company are located (the “Bankruptcy Court”) at such time as said authorized officer executing the same shall determine; and it is

FURTHER RESOLVED that the Authorized Officer and such other officers of the Company as the Authorized Officer shall from time to time designate, be, and hereby are, authorized and empowered on behalf of, and in the name of the Company to execute and file all petitions, schedules, lists, and other papers and to take any and all action that the Authorized Officer may deem necessary, proper, or desirable in connection with the Chapter 11 case, with a view to successful prosecution of the case; and it is

FURTHER RESOLVED that the law firm of CBH Attorneys & Counselors, PLLC, with offices at 25 Division S., Suite 500, Grand Rapids, Michigan 49503 be, and hereby is, employed as attorneys for the Company under an Engagement Letter and pursuant to such other terms and conditions as the Authorized Officer may determine and as set forth in a written retainer

agreement; and it is

FURTHER RESOLVED that the Authorized Officer and such other officers of the Company as the Authorized Officer shall from time to time designate, be, and hereby are, authorized and empowered on behalf of, and in the name of, the Company to retain and employ other attorneys, investment bankers, accountants, restructuring professionals, financial advisors, and other professionals to assist in the Company's Chapter 11 case on such terms as are deemed necessary, proper, or desirable; and it is

FURTHER RESOLVED that the Authorized Officer and such other officers of the Company as the Authorized Officer shall from time to time designate, be, and hereby are, authorized and empowered on behalf of, and in the name of, the Company to take such action as may reasonably be required to settle or reduce the claims of creditors of the Company and/or receive value from the use or sale of the Company's assets prior to the commencement of the Company's Chapter 11 case; and it is

FURTHER RESOLVED that the Authorized Officer shall, with the assistance of counsel, enter into discussions with creditors of the Company with respect to the terms and conditions of an acceptable Plan of Reorganization, which Plan shall be submitted to the Member for review and approval, and take such actions as may be required to obtain the approval of such Plan by the Company's creditors, member, and the Bankruptcy Court; and it is

FURTHER RESOLVED that upon confirmation of the Plan of Reorganization the officers of the Company shall take such actions as may be reasonably required in order for the Company to perform its obligations under such Plan, including entering into such agreements with creditors of the Company as may be necessary to restructure any outstanding obligations of the Company to such creditors; and it is

FURTHER RESOLVED that the officers of the Company shall render regular reports to the Member regarding the progress of the Chapter 11 case and that the officers and the Member shall continue to meet on a regular basis during the Chapter 11 case to discharge its duties as the debtor-in-possession of the Company's assets.

Dated: 10/23/23

By: Thomas F. Pilbeam Sr.
Thomas F. Pilbeam, Sr.

Exhibit B

Balance Sheet

As of 8/23/2023

**Denn-Ohio,
LLC**

ASSETS

Current Asset

Cash on Hand 4,505

Cash in Bank

Cash in Bank - PNC Bank (DO) - 0232 201,612

Cash in Bank - PNC Bank (PTS)

Cash in Bank - Chase 28,488

Cash in Bank - PNC Bank (Deposit) - 3856 -17,316

Cash in Bank - Huntington Bank

Cash in Bank - Waterford Bank (DO) 787,678

Undeposited Funds 9,096

Total Cash in Bank 1,009,558

Due To/From Affiliates

Due To/From PTS Hospitality 269,050

Due To/From JMAD Hospitality 207,709

Due To/From Denn-Ohio LLC

Total Due To/From Affiliates 476,759

Due To/From Denny's Inc.

OLO Credit Card Receivable 4,935

A/R-Denny's Inc. 81,727

Total Due To/From Denny's Inc. 86,662

Other Receivables

A/R - Health Insurance 1,500

Total Other Receivables 1,500

Third Party Delivery Receivable 43,499

A/R Gift Cards 3,255

Prepaid Expenses

Prepaid Insurance 117,613

Prepaid Worker's Compensation 2,921

Prepaid Other 19,444

Prepaid Corporate Taxes 13,703

Total Prepaid Expenses 153,681

Inventory

Inventory-Food & Non-Ingredients 250,000

Total Inventory 250,000

Total Current Asset 2,029,420

Fixed Asset

Equipment

Equipment 2,442,454

Total Equipment 2,442,454

Leasehold Improvements 1,605,775

**Denn-Ohio,
LLC**

Furniture & Fixtures	1,008,425
Software	6,269
Other Long-Term Assets	34,190
Accumulated Depreciation	-4,304,826
Total Fixed Asset	792,288
Other Asset	
Utility Deposits	38,427
Loan Fees	536,900
Franchise Fee	440,000
Goodwill	1,380,333
Accumulated Amortization	-812,952
Total Other Asset	1,582,708
Total ASSETS	4,404,416

LIABILITIES & EQUITY**Liabilities****Current Liability****Accounts Payable**

Accounts Payable Trade	857,627
A/P - Capital One Credit Card	1,377
Accounts Payable - PNC Visa	1,702
Sales Tax Payable	63,524
Total Accounts Payable	924,231

Due To/From Denny's Inc.

Accrued Royalties	37,168
Accrued Advertising	24,779
DFO Payable	53,074
Total Due To/From Denny's Inc.	115,021

Accrued Payroll

Payroll Clearing	730
Accrued Payroll/Payroll Taxes	176,924
Total Accrued Payroll	177,654

Accrued Interest	49,251
Accrued Expenses	24,364
Accrued Property Tax	54,068
Accrued Rent	48,358
Unclaimed Payroll Checks	30,927
Current Portion of Long-Term Debt	3,661,978
Ins. Premium Fin. Liability	117,889

Total Current Liability 5,203,741**Long Term Liability****Notes Payable - First Financial Capital**

N/P First Financial Capital 116948	2,618,476
N/P First Financial - PTS Amount	0
N/P First Financial Capital - 118460	530,541
Total Notes Payable - First Financial Capital	3,149,016

Notes Payable - First Franchise Capital

**Denn-Ohio,
LLC**

N/P First Franchise Capital 118569 (7927)

N/P First Franchise Capital 118973 (7926)

Total Notes Payable - First Franchise Capital

N/P - Biz2Credit 475,000

N/P Capital Lease - Alliance Funding - Denn Ohio 179,985

N/P Capital Lease - Alliance Funding - PTS

Less: Current Portion of Long-Term Debt -3,661,978

Total Long Term Liability 142,023

Total Liabilities 5,345,765

Equity

Equity

Members' Equity

Member Capital - Tom Pilbeam -34,534

Member Capital - Nancy Pilbeam

Member Capital - Tom Pilbeam Jr

Member Capital - Jack Thompson -23,206

Member Draw - Tom Pilbeam

Retained Earnings -143,254

YTD Income -740,354

Total Members' Equity -941,349

Total Equity -941,349

Total Equity -941,349

Total LIABILITIES & EQUITY 4,404,416

Profit & Loss -YTD

YTD Period Ending 08/23/2023

	Denn- Ohio, LLC
Sales	
Regular Food Sales	7,516,342
Third Party Delivery Sales	2,294,836
Sales Discounts	
Discounts	-426,733
Total Sales Discounts	-426,733
Total Sales	9,384,445
Prime Cost	
Food Costs	
Early Pay Discount MBM	-11,770
Butter	66,333
Cheese	114,692
Soup	6,678
Coffee	35,740
Desserts	66,423
Soft Drinks	72,401
Steaks	218,965
Ground Beef	163,553
Fish	28,098
Poultry	145,348
Pork	228,155
Other Meats	48,765
Hash Browns	56,977
French Fries	103,723
Juices	25,156
Produce	213,645
Dairy	84,132
Eggs	145,375
Bread & Rolls	111,837
Other Groceries	550,782
Total Food Costs	2,475,008
Labor, Taxes, Insurance & Fringe Benefits	
Labor Costs	
Team Labor Costs	
Host/Hostess	118,835
Cooks	959,752
Servers	712,776
Server Assistant	375,704
Server Trainee	
Cook Trainee	
Host Trainee	
Total Team Labor Costs	2,167,068
Management Labor	
PT Managers/Star Coordinator	83,728
Management	474,169
Total Management Labor	557,897
Total Labor Costs	2,724,965
Taxes, Insurance & Fringe Benefits	
Payroll Taxes	302,843
Worker's Compensation Insurance	18,773
Payroll Consulting	2,651

Not subjected to an audit, review, or compilation; therefore, no assurance is provided.

	Denn- Ohio, LLC
Vacation Pay	2,453
Health & Life Insurance	9,292
Min Wage Makeup Tips	19,382
Total Taxes, Insurance & Fringe Benefits	355,393
Total Labor, Taxes, Insurance & Fringe Benefits	3,080,358
Total Prime Cost	5,555,366
Operating Expense	
Non-Ingredient Costs	
Table Seating Requirements	
China	7,166
Glassware	514
Silverware	5,697
Total Table Seating Requirements	13,377
Other Non-Ingredient Costs	
Replacements	34,111
Other Non-Ingredient	25,873
Total Other Non-Ingredient Costs	59,983
Smallwares	32,683
Paper Products	181,290
Detergents	32,063
Janitorial Costs	25,056
Total Non-Ingredient Costs	344,452
Repairs/Maintenance	
Trash Removal	48,023
Repairs	
Repairs-Equipment	35,180
Repairs-Building	11,338
Repairs-Refrigeration/HVAC	50,665
Repairs-Plumbing	7,990
Total Repairs	105,173
POS Maintenance	
POS Repair/Maintenance	19,111
Total POS Maintenance	19,111
Recurring Maintenance	
Recurring Maintenance-	9,495
Total Recurring Maintenance	9,495
Landscaping & Grounds	8,010
Pest Control	3,134
Grease Trap Service	3,599
Flu/Steam Cleaning	8,662
Total Repairs/Maintenance	205,206
Other Costs	
Kids Program	5,239
Office Supplies	9,226
Postage	1,063
Menus	12,412
Over/Short Cash	66,423
Operating Supplies	30,561
Uniforms	835
Co-op Advertising	24,192
Local Store Marketing	6,755
Miscellaneous Expenses	
Miscellaneous Expense	19,601
Total Miscellaneous Expenses	19,601
Property Insurance-liab/umb/EPL	76,749

Not subjected to an audit, review, or compilation; therefore, no assurance is provided.

Denn- Ohio, LLC	
Total Other Costs	253,055
Utilities	
Telephone & Internet	
Telephone	26,509
Internet	22,824
Total Telephone & Internet	49,333
Cable	10,685
Electricity	190,019
Gas	138,087
Water	38,354
Total Utilities	426,479
Total Operating Expense	1,229,192
Non Controllable Expense	
Non-Operating Costs	
Accounting - Tax Returns	10,720
Accounting Fees	201,573
Professional Fees	260,937
DFO Distribution Charges	2,935
Royalties	419,232
National Advertising	279,488
Bank Fees	22,215
Gift Card Processing Fees	6,404
Delivery Fees	11,637
Recruiting	346
Credit Card Chargebacks	2,473
Credit Card Fees	126,075
Donations	1,967
Equipment Rental	15,349
Third Party Delivery Fees	658,901
Property Taxes	82,098
Licenses & Taxes	14,859
Seminars/Memberships	2,400
Dues and Subscriptions	1,467
Automobile Expenses	17,870
Travel	419
Meals/Entertainment	377
Legal & Professional Fees	30,363
Real Property Rent	
Building Rent	529,801
Percentage Rent	189,458
Total Real Property Rent	719,259
Common Area Maintenance	1,500
POS Call Center Support	16,151
Security	13,712
Payroll Preparation Fees	40,155
Total Non-Operating Costs	2,960,883
Total Non Controllable Expense	2,960,883
Corporate Overhead & Other	
Miscellaneous Income	-210,921
Other (Income) Expense	
Amortization Expense	40,894
Depreciation Expense	125,192
Interest Expense	416,338
Fines and Penalties	4,197
Other Income/Expense	233
PPP Loan #1 Forgiveness/ERC	

Not subjected to an audit, review, or compilation; therefore, no assurance is provided.

	Denn-
	Ohio, LLC
Guaranteed Payments - TP	3,425
P/R Reported Tips	716,840
8027 - Clearing	-716,840
Total Other (Income) Expense	590,279
Total Corporate Overhead & Other	379,358
Net Profit	-740,354

Form 1065 Department of the Treasury Internal Revenue Service		U.S. Return of Partnership Income For calendar year 2022, or tax year beginning _____, 2022, ending _____, 20_____. Go to www.irs.gov/Form1065 for instructions and the latest information.		OMB No. 1545-0123 2022	
A Principal business activity RESTAURANT		Name of partnership DENN-OHIO LLC		D Employer identification number 27-1813557	
B Principal product or service RESTAURANT		Number, street, and room or suite no. If a P.O. box, see instructions. 9299 NORTHCREEK WOODS		E Date business started 07/25/2010	
C Business code number 722511		City or town, state or province, country, and ZIP or foreign postal code LAMBERTVILLE, MI 48144		F Total assets (see instructions) \$ 6,303,704.	

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return
H Check accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other (specify): _____
I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year: _____ 2
J Check if Schedules C and M-3 are attached. _____
K Check if partnership: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See instructions for more information.

Income	1a Gross receipts or sales.	1a	17,570,702.	
	b Returns and allowances	1b	603,221.	
	c Balance. Subtract line 1b from line 1a	1c		16,967,481.
	2 Cost of goods sold (attach Form 1125-A).	2		4,656,063.
	3 Gross profit. Subtract line 2 from line 1c	3		12,311,418.
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement).	4		
	5 Net farm profit (loss) (attach Schedule F (Form 1040)).	5		
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6		-81,081.
Deductions (see instructions for limitations)	7 Other income (loss) (attach statement)	7	SEE. STATEMENT. 1.	115,313.
	8 Total income (loss). Combine lines 3 through 7	8		12,345,650.
	9 Salaries and wages (other than to partners) (less employment credits)	9		5,253,386.
	10 Guaranteed payments to partners.	10		14,024.
	11 Repairs and maintenance	11		286,338.
	12 Bad debts	12		
	13 Rent	13		1,132,209.
	14 Taxes and licenses.	14	SEE. STATEMENT. 1.	705,878.
	15 Interest (see instructions)	15		476,476.
	16a Depreciation (if required, attach Form 4562).	16a	251,475.	
	b Less depreciation reported on Form 1125-A and elsewhere on return	16b		
Tax and Payment	16c		251,475.	
	17 Depletion (Do not deduct oil and gas depletion.)	17		
	18 Retirement plans, etc.	18		
	19 Employee benefit programs	19		21,785.
	20 Other deductions (attach statement)	20	SEE. STATEMENT. 1.	5,507,418.
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20	21		13,648,989.
	22 Ordinary business income (loss). Subtract line 21 from line 8	22		-1,303,339.
	23 Interest due under the look-back method - completed long-term contracts (attach Form 8697).	23		
	24 Interest due under the look-back method - income forecast method (attach Form 8866)	24		
	25 BBA AAR imputed underpayment (see instructions)	25		
	26 Other taxes (see instructions)	26		
27 Total balance due. Add lines 23 through 26.	27			
28 Payment (see instructions).	28			
29 Amount owed. If line 28 is smaller than line 27, enter amount owed.	29			
30 Overpayment. If line 28 is larger than line 27, enter overpayment	30			

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.

MEMBER
THOMAS PILBEAM

Signature of partner or limited liability company member _____ Date 09/06/2023

May the IRS discuss this return with the preparer shown below? See instructions. ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name ADAM M BEREBITSKY	Preparer's signature ADAM M BEREBITSKY	Date 09/06/2023	Check <input type="checkbox"/> if self-employed	PTIN P00041515
Firm's name BDO USA	Firm's EIN 13-5381590		Phone no. 216-325-1700	
Firm's address 1300 EAST NINTH STREET, SUITE 1301 CLEVELAND, OH 44114				

Fill in this information to identify the case:Debtor name Denn-Ohio, LLCUnited States Bankruptcy Court for the: WESTERN DISTRICT OF MICHIGAN

Case number (if known) _____

☐ Check if this is an amended filingOfficial Form 202**Declaration Under Penalty of Perjury for Non-Individual Debtors**

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☒ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☒ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☒ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☒ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☒ *Schedule H: Codebtors* (Official Form 206H)
- ☒ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ *Amended Schedule* _____
- ☒ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on October 31, 2023**X /s/ Thomas F. Pilbeam**

Signature of individual signing on behalf of debtor

Thomas F. Pilbeam

Printed name

Member

Position or relationship to debtor

Fill in this information to identify the case:

Debtor name **Denn-Ohio, LLC**
 United States Bankruptcy Court for the: **WESTERN DISTRICT OF MICHIGAN**
 Case number (if known): _____

☐ Check if this is an
 amended filing

Official Form 204**Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders****12/15**

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Atlas Butler Plumbing Services 4849 Evanswood Dr Columbus, OH 43229		Vendor				\$6,926.50
BDO PO Box 642743 Pittsburgh, PA 15264		Accounting Services - Tax and ERC				\$231,862.00
Capital One Bank (USA), N.A. PO Box 6492 Carol Stream, IL 60197		Vendor				\$5,810.50
Clark County Personal Prop Tax PO Box 1508 Jeffersonville, IN 47131		Vendor				\$4,905.00
Consumers Energy PO Box 740309 Cincinnati, OH 45274		Vendor - current invoice				\$3,826.87
Cross River Bank 885 Teaneck Rd. Teaneck, NJ 07666	notices@itriaventures.com.	All business assets and Employee Retention Tax Credit Proceeds		\$475,000.00	\$0.00	\$475,000.00
First Franchise Capital Corp. 8888 Keystone Xing Suite 1700 Indianapolis, IN 46240		All Asset Lien on Debtor's Assets, PTS Hospitality, LLC's Assets, and JMAD Hospitality, LLC's Assets		\$3,353,000.00	\$0.00	\$3,353,000.00
Flowers Baking Co. of Bardstow PO Box 847871 Dallas, TX 75284		Vendor				\$3,694.88

Debtor **Denn-Ohio, LLC**
Name

Case number (if known)

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Granite Telecommunications PO Box 983119 Boston, MA 02298		Vendor				\$16,781.13
Klosterman Baking Co. P.O. Box 71257 Cincinnati, OH 45271		Vendor				\$7,226.10
MBM CORPORATION PO Box 800 Rocky Mount, NC 27802		Inventory - paid twice per week. Balance estimated at filing date.		\$30,000.00	\$0.00	\$30,000.00
Mike Clark Heating Cooling Ref 100 Zachary Drive Mount Washington, KY 40047		Vendor				\$22,961.47
Nelbud 51 Koweba Lane Indianapolis, IN 46201		Vendor				\$14,050.83
Nolin Rural Electric Co-op 411 Ring Rd. Elizabethtown, KY 42701		Utility - current invoice				\$3,537.90
Norton & Associates Plumbing 4232 Reas Lane New Albany, IN 47150		Vendor				\$7,772.71
Pilot Travel Centers, LLC PO Box 10146 Knoxville, TN 37939		Leases Premises				\$240,195.00
PNC Bank Credit Card PO Box 71335 Philadelphia, PA 19176		Credit Services				\$21,636.00
Pro Services 8132 Merchant Place Portage, MI 49002		Vendor				\$7,376.00
Sirna & Sons Produce 7176 State Route 88 Ravenna, OH 44266		Vendor				\$53,988.00

Debtor **Denn-Ohio, LLC**
Name

Case number (if known)

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
V.I.P. Refrigeration, Heating, 2882 Johnstown Road Columbus, OH 43219		Vendor				\$11,276.82

Fill in this information to identify the case:Debtor name Denn-Ohio, LLCUnited States Bankruptcy Court for the: WESTERN DISTRICT OF MICHIGAN

Case number (if known) _____

☐ Check if this is an amended filing**Official Form 206Sum
Summary of Assets and Liabilities for Non-Individuals**

12/15

Part 1: Summary of Assets**1. Schedule A/B: Assets-Real and Personal Property** (Official Form 206A/B)

1a. Real property:	
Copy line 88 from <i>Schedule A/B</i>	\$ <u>0.00</u>
1b. Total personal property:	
Copy line 91A from <i>Schedule A/B</i>	\$ <u>1,860,816.05</u>
1c. Total of all property:	
Copy line 92 from <i>Schedule A/B</i>	\$ <u>1,860,816.05</u>

Part 2: Summary of Liabilities

2. Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)	
Copy the total dollar amount listed in Column A, <i>Amount of claim</i> , from line 3 of <i>Schedule D</i>	\$ <u>3,858,000.00</u>
3. Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)	
3a. Total claim amounts of priority unsecured claims:	
Copy the total claims from Part 1 from line 5a of <i>Schedule E/F</i>	\$ <u>0.00</u>
3b. Total amount of claims of nonpriority amount of unsecured claims:	
Copy the total of the amount of claims from Part 2 from line 5b of <i>Schedule E/F</i>	+\$ <u>709,989.26</u>
4. Total liabilities	
Lines 2 + 3a + 3b	\$ <u>4,567,989.26</u>

Fill in this information to identify the case:Debtor name Denn-Ohio, LLCUnited States Bankruptcy Court for the: WESTERN DISTRICT OF MICHIGAN

Case number (if known) _____

☐ Check if this is an amended filing**Official Form 206A/B****Schedule A/B: Assets - Real and Personal Property**

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

Part 1: Cash and cash equivalents**1. Does the debtor have any cash or cash equivalents?**

- ☐ No. Go to Part 2.
☒ Yes Fill in the information below.

All cash or cash equivalents owned or controlled by the debtor

Current value of debtor's interest
\$5,000.00

2. Cash on hand**3. Checking, savings, money market, or financial brokerage accounts (Identify all)**

Name of institution (bank or brokerage firm)	Type of account	Last 4 digits of account number	
3.1. <u>Waterford Bank (**8072)</u>	<u>Business Checking</u>	<u>8072</u>	<u>\$252,598.00</u>
3.2. <u>PNC Bank (**0232) Checking Account</u>	<u>Business Checking</u>	<u>0232</u>	<u>\$190,859.00</u>
3.3. <u>PNC Bank (**3856) Checking Account</u>	<u>Business Checking</u>	<u>3856</u>	<u>\$0.00</u>
3.4. <u>Chase Bank (**5595) Checking Account</u>	<u>Business Checking</u>	<u>5595</u>	<u>\$19,646.00</u>

4. Other cash equivalents (Identify all)**5. Total of Part 1.**

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

\$468,103.00**Part 2: Deposits and Prepayments****6. Does the debtor have any deposits or prepayments?**

Debtor **Denn-Ohio, LLC**
Name

Case number (If known) _____

- ☐ No. Go to Part 3.
- ☒ Yes Fill in the information below.

7. **Deposits, including security deposits and utility deposits**
Description, including name of holder of deposit

8. **Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent**
Description, including name of holder of prepayment

Prepaid Professional Fees:

- Rea (accounting services retainer): \$33,135

8.1. - CBH Attorneys (legal services retainer): \$4,529.05

\$37,664.05

8.2. **Prepaid Corp. Income Taxes: \$15,048.00**

\$15,048.00

9. **Total of Part 2.**

Add lines 7 through 8. Copy the total to line 81.

\$52,712.05

Part 3: Accounts receivable

10. Does the debtor have any accounts receivable?

- ☐ No. Go to Part 4.
- ☒ Yes Fill in the information below.

11. **Accounts receivable**

11a. 90 days old or less: 80,000.00 - 0.00 = \$80,000.00
face amount doubtful or uncollectible accounts

12. **Total of Part 3.**

Current value on lines 11a + 11b = line 12. Copy the total to line 82.

\$80,000.00

Part 4: Investments

13. Does the debtor own any investments?

- ☒ No. Go to Part 5.
- ☐ Yes Fill in the information below.

Part 5: Inventory, excluding agriculture assets

18. Does the debtor own any inventory (excluding agriculture assets)?

- ☐ No. Go to Part 6.
- ☒ Yes Fill in the information below.

	General description	Date of the last physical inventory	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
19.	Raw materials				
20.	Work in progress				
21.	Finished goods, including goods held for resale				
22.	Other inventory or supplies				

Debtor Denn-Ohio, LLC
Name

Case number (If known) _____

Perishable inventory and non-perishable inventory such as cleaning supplies, marketing materials, utensils/plates, and disposable table ware.

Debtor's inventory is primarily comprised of perishable food products, quick turnover inventory, and proprietary Denny's goods. Accordingly, while the book value of Debtor's inventory is estimated at \$25,000.00 per store; Debtor estimates the liquidation value of its inventory at \$1,000.00 per store for total inventory value of \$10,000.00.

\$0.00 Liquidation \$10,000.00

23. **Total of Part 5.**

Add lines 19 through 22. Copy the total to line 84.

\$10,000.0024. **Is any of the property listed in Part 5 perishable?**☐ No☒ Yes25. **Has any of the property listed in Part 5 been purchased within 20 days before the bankruptcy was filed?**☐ No☒ Yes. Book value**0.00**

Valuation method

Liquidation

Current Value

10,000.0026. **Has any of the property listed in Part 5 been appraised by a professional within the last year?**☒ No☐ Yes**Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)**27. **Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?**☒ No. Go to Part 7.☐ Yes Fill in the information below.**Part 7: Office furniture, fixtures, and equipment; and collectibles**38. **Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?**☐ No. Go to Part 8.☒ Yes Fill in the information below.**General description****Net book value of debtor's interest**
(Where available)**Valuation method used for current value****Current value of debtor's interest**39. **Office furniture**

Debtor **Denn-Ohio, LLC**
Name

Case number (If known) _____

Miscellaneous Office furnitues - desks, office chairs, etc.**Value included under machinery, equipment, and appliances (see # 50 below) based on estimated liquidation value provided by Liquid Asset Partners, which is attached hereto as "Exhibit C."****\$0.00****\$0.00**40. **Office fixtures**41. **Office equipment, including all computer equipment and communication systems equipment and software Computers, phones, and point-of-sale systems.****Value included under machinery, equipment, and appliances (see # 50 below) based on estimated liquidation value provided by Liquid Asset Partners, which is attached hereto as "Exhibit C."****\$0.00****\$0.00**42. **Collectibles** *Examples: Antiques and figurines; paintings, prints, or other artwork; books, pictures, or other art objects; china and crystal; stamp, coin, or baseball card collections; other collections, memorabilia, or collectibles*43. **Total of Part 7.**

Add lines 39 through 42. Copy the total to line 86.

\$0.0044. **Is a depreciation schedule available for any of the property listed in Part 7?**☒ No☐ Yes45. **Has any of the property listed in Part 7 been appraised by a professional within the last year?**☒ No☐ Yes**Part 8: Machinery, equipment, and vehicles**46. **Does the debtor own or lease any machinery, equipment, or vehicles?**☐ No. Go to Part 9.☒ Yes Fill in the information below.**General description**

Include year, make, model, and identification numbers (i.e., VIN, HIN, or N-number)

Net book value of debtor's interest
(Where available)**Valuation method used for current value****Current value of debtor's interest**47. **Automobiles, vans, trucks, motorcycles, trailers, and titled farm vehicles**48. **Watercraft, trailers, motors, and related accessories** *Examples: Boats, trailers, motors, floating homes, personal watercraft, and fishing vessels*49. **Aircraft and accessories**50. **Other machinery, fixtures, and equipment (excluding farm machinery and equipment)**

Debtor Denn-Ohio, LLC
Name

Case number (If known) _____

Kitchen equipment and appliances.
Liquidation value estimated at \$25,000.00 per
store. Liquidation value based on estimate
provided by Liquid Asset Partners, which is
attached hereto as "Exhibit C."

\$0.00

\$250,000.00

51. **Total of Part 8.**

Add lines 47 through 50. Copy the total to line 87.

\$250,000.00

52. **Is a depreciation schedule available for any of the property listed in Part 8?**☒ No☐ Yes53. **Has any of the property listed in Part 8 been appraised by a professional within the last year?**☒ No☐ Yes**Part 9: Real property**54. **Does the debtor own or lease any real property?**☐ No. Go to Part 10.☒ Yes Fill in the information below.55. **Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest****Description and location of property**

Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building, if available.

Nature and extent of debtor's interest in property**Net book value of debtor's interest**
(Where available)**Valuation method used for current value****Current value of debtor's interest**

55.1. **Debtor operates its franchises at ten leased commercial properties. Information related to those leases is attached hereto as "Exhibit D."**

\$0.00

\$0.00

56. **Total of Part 9.**

Add the current value on lines 55.1 through 55.6 and entries from any additional sheets.
 Copy the total to line 88.

\$0.00

57. **Is a depreciation schedule available for any of the property listed in Part 9?**☒ No☐ Yes58. **Has any of the property listed in Part 9 been appraised by a professional within the last year?**☒ No☐ Yes**Part 10: Intangibles and intellectual property**59. **Does the debtor have any interests in intangibles or intellectual property?**

Debtor **Denn-Ohio, LLC**
Name

Case number (If known) _____

☐ No. Go to Part 11.☒ Yes Fill in the information below.

	General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
60.	Patents, copyrights, trademarks, and trade secrets			
61.	Internet domain names and websites			
62.	Licenses, franchises, and royalties Ten franchise agreements with Denny's, Inc.	\$0.00		\$0.00
63.	Customer lists, mailing lists, or other compilations			
64.	Other intangibles, or intellectual property			
65.	Goodwill Debtor estimates it's goodwill at \$1,000,000.00. Debtor's good faith estimate of the total value of its goodwill is subject to a number of national, regional, and local economic forces. Accordingly, Debtor's estimate of the total value of its goodwill may increase or decrease based on the financial performance of individual locations and/or as Debtor completes additional due diligence.	\$0.00		\$1,000,000.00

66. **Total of Part 10.**

Add lines 60 through 65. Copy the total to line 89.

\$1,000,000.0067. **Do your lists or records include personally identifiable information of customers** (as defined in 11 U.S.C. §§ 101(41A) and 107?)☒ No☐ Yes68. **Is there an amortization or other similar schedule available for any of the property listed in Part 10?**☒ No☐ Yes69. **Has any of the property listed in Part 10 been appraised by a professional within the last year?**☒ No☐ Yes**Part 11: All other assets**70. **Does the debtor own any other assets that have not yet been reported on this form?**

Include all interests in executory contracts and unexpired leases not previously reported on this form.

☐ No. Go to Part 12.☒ Yes Fill in the information below.**Current value of debtor's interest**71. **Notes receivable**

Description (include name of obligor)

72. **Tax refunds and unused net operating losses (NOLs)**

Debtor **Denn-Ohio, LLC**
Name

Case number (If known) _____

Description (for example, federal, state, local)

73. **Interests in insurance policies or annuities**74. **Causes of action against third parties (whether or not a lawsuit has been filed)****Emma Roseman - former accountant. Potential claim related to failure to properly and timely complete financial reports. Ms. Roseman is elderly, retired, and believed to be uncollectible. Accordingly, the current estimated value of a potential claim against her is estimated at \$1.00.****\$1.00**

Nature of claim

Amount requested

\$0.0075. **Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims**76. **Trusts, equitable or future interests in property**77. **Other property of any kind not already listed** *Examples: Season tickets, country club membership*78. **Total of Part 11.**

Add lines 71 through 77. Copy the total to line 90.

\$1.0079. **Has any of the property listed in Part 11 been appraised by a professional within the last year?**☒ No☐ Yes

Debtor **Denn-Ohio, LLC**
Name

Case number (If known) _____

Part 12: Summary

In Part 12 copy all of the totals from the earlier parts of the form

Type of property	Current value of personal property	Current value of real property
80. Cash, cash equivalents, and financial assets. <i>Copy line 5, Part 1</i>	\$468,103.00	
81. Deposits and prepayments. <i>Copy line 9, Part 2.</i>	\$52,712.05	
82. Accounts receivable. <i>Copy line 12, Part 3.</i>	\$80,000.00	
83. Investments. <i>Copy line 17, Part 4.</i>	\$0.00	
84. Inventory. <i>Copy line 23, Part 5.</i>	\$10,000.00	
85. Farming and fishing-related assets. <i>Copy line 33, Part 6.</i>	\$0.00	
86. Office furniture, fixtures, and equipment; and collectibles. <i>Copy line 43, Part 7.</i>	\$0.00	
87. Machinery, equipment, and vehicles. <i>Copy line 51, Part 8.</i>	\$250,000.00	
88. Real property. <i>Copy line 56, Part 9.....></i>		\$0.00
89. Intangibles and intellectual property. <i>Copy line 66, Part 10.</i>	\$1,000,000.00	
90. All other assets. <i>Copy line 78, Part 11.</i>	+ \$1.00	
91. Total. Add lines 80 through 90 for each column	\$1,860,816.05	+ 91b. \$0.00
92. Total of all property on Schedule A/B. Add lines 91a+91b=92		\$1,860,816.05

Exhibit C

Doris Toronyi, Appraisals Director



Liquid Asset Appraisals

2700 Patterson Ave SE, Grand Rapids, MI 49546
Ph: 616.719.5913 • Fax: 616.719.5918
Doris@liquidap.com • www.liquidap.com

1

CERTIFICATION OF VALUE

DOES
-Certify-

That it is our Opinion of Value as of the effective date as given
in this certificate regarding the property of:

Denn-Ohio, LLC

3127 Plainfield Avenue Grand Rapids MI 49505	26415 Warns Dr Perrysburg OH 43551	3019 Olentangy River Rd Columbus OH 43202	7735 State Rd Rt 37 Berkshire OH 43074
9935 State Rd Rt 41 Jeffersonville OH 43128	2008 N. Mulberry St Elizabethtown KY 42701	15236 Sate Route 180 Cattlesburg KY 41129	

Are given in this Certificate of Value as:

DESCRIPTION	PAGE	FORCED LIQUIDATION VALUE
Equipment & Furnishings – [PER LOCATION]	7	\$ 24,850
TOTAL VALUE OF ALL 7 LOCATIONS COMBINED:		\$ 173,950

Valuation Effective Date: September 27, 2023

Appraisal Report Date: September 27, 2023

By:

Doris Toronyi

Doris Toronyi, CEA



2

Exhibit D

Denn-Ohio, LLC Leases

<u>Location</u>	<u>Landlord</u>	<u>Landlord Address</u>	<u>Terms</u>
3127 Plainfield Ave NE, Grand Rapids, Michigan	Denny's, Inc.	Attn: Property Management Dept, 203 E. Main Street, Spartanburg SC 29319-0000	
3817 Cork St, Kalamazoo, Michigan 49001	Denny's, Inc.	Attn: Property Management Dept, 203 E. Main Street, Spartanburg SC 29319-0000	
6920 Central Ave., Toledo, Ohio 43615	Sylvania Associates, LLC, c/o Benchmark Development Corp	4053 Maple Road, Suite 200, Buffalo NY 14226-0000;	Term of Lease: November 9, 2022-November 30, 2027; Rent: \$5,416.67/month
26415 Warns Dr., Perrysburg, Ohio 43551	Pilot Travel Centers, LLC	5508 Lonas Road, Knoxville, TN 37909-0000	(5 years) with automatic renewal every 5 years; Current Lease 9/10/2020- 9/10/2025; Rent: 7% of gross sales each month or 8% of gross sales each month if sales exceed \$1.6 million
3019 Olentangy River Rd., Columbus, Ohio 43202	Shoppes on Olentangy, LLC	1480 Dublin Road, Columbus OH 43215-0000	(10 years) April 2014- April 2024; Years 1-5- \$9,450.00 monthly rent; Years 6- 10 \$10,335.00 monthly rent.
7735 State Rd., OH-37, Bershire Township, Ohio 43074	Pilot Travel Centers, LLC	5508 Lonas Road, Knoxville, TN 37909-0000	(5 years) with automatic renewal every 5 years; Current Lease 8/11/2010- 8/11/2025; Rent: 7% of gross sales each month or 8% of gross sales each month if sales exceed \$1.6 million
9935 State Rte. 41, Jeffersonville, Ohio 43128	Pilot Travel Centers, LLC	5508 Lonas Road, Knoxville, TN 37909-0000	Term of Lease: (5 years) with automatic renewal every 5 years; Current Lease 9/10/2020-9/10/2025; Rent: 7% of gross sales each month or 8% of gross sales each month if sales exceed \$1.6 million
2008 N. Mulberry St. Elizabethtown, Kentucky 4201	Denny's, Inc.	Attn: Property Management Dept, 203 E. Main Street, Spartanburg SC 29319-0000	Month to Month Sublease with Denny's Inc. for property located at 2008 N. Mulberry Ave., Elizabethtown, KY 42701; Rent: \$827.00 per week + Landlord Percentage Rent (weekly in the amount of 6% of gross weekly sales) +Debtor is responsible to pay real & personal property taxes and all general and special assessments levied against the premises.
434 Eastern Pkwy, Louisville, Kentucky 40217	CAH III Trust/U/A DTD	4218 Shelbyville Road, Louisville KY 40207-0000	Beginning June 7, 2012 --- 10 years then renewable for 2 consecutive terms of five (5) years each; Rent: Years 1-5 \$12,600.00/month, Years 6-10 \$14,250.00/month, First 5 year Renewal \$15,900.00/month, Second 5 year Renewal \$17,900.00/month
15236 KY-180, Catlettsburg, Kentucky 41129	Denny's, Inc.	Attn: Property Management Dept, 203 E. Main Street, Spartanburg SC 29319-0000	Current lease dates: 10/26/2020-10/26/2025 with automatic renewal every 5 years; Rent: 7% of annual gross sales due on the 15th of each month. If sales reach, \$1.6 million per year, the interest rate increases to 8%.

Fill in this information to identify the case:Debtor name Denn-Ohio, LLCUnited States Bankruptcy Court for the: WESTERN DISTRICT OF MICHIGAN

Case number (if known) _____

☐ Check if this is an amended filing**Official Form 206D****Schedule D: Creditors Who Have Claims Secured by Property****12/15**

Be as complete and accurate as possible.

1. Do any creditors have claims secured by debtor's property?

- ☐ No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
- ☒ Yes. Fill in all of the information below.

Part 1: List Creditors Who Have Secured Claims

2. List in alphabetical order all creditors who have secured claims. If a creditor has more than one secured claim, list the creditor separately for each claim.

		Column A Amount of claim Do not deduct the value of collateral.	Column B Value of collateral that supports this claim	
2.1	Cross River Bank <small>Creditor's Name</small> 885 Teaneck Rd. Teaneck, NJ 07666 <small>Creditor's mailing address</small> notices@itriaventures.com. <small>Creditor's email address, if known</small> Date debt was incurred October 22, 2022 Last 4 digits of account number 8668 Do multiple creditors have an interest in the same property? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Specify each creditor, including this creditor and its relative priority.	Describe debtor's property that is subject to a lien All business assets and Employee Retention Tax Credit Proceeds Describe the lien UCC Is the creditor an insider or related party? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Is anyone else liable on this claim? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H) As of the petition filing date, the claim is: Check all that apply <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$475,000.00	\$0.00

2.2	First Franchise Capital Corp. <small>Creditor's Name</small> 8888 Keystone Xing Suite 1700 Indianapolis, IN 46240 <small>Creditor's mailing address</small> <small>Creditor's email address, if known</small> Date debt was incurred March 29, 2017 Last 4 digits of account number Do multiple creditors have an interest in the same property?	Describe debtor's property that is subject to a lien All Asset Lien on Debtor's Assets, PTS Hospitality, LLC's Assets, and JMAD Hospitality, LLC's Assets Describe the lien UCC Is the creditor an insider or related party? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Is anyone else liable on this claim? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H) As of the petition filing date, the claim is: Check all that apply	\$3,353,000.00	\$0.00
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Debtor **Denn-Ohio, LLC**

Case number (if known)

Name

☒ No☐ Yes. Specify each creditor, including this creditor and its relative priority.☐ Contingent☐ Unliquidated☐ Disputed**2.3 MBM CORPORATION**

Creditor's Name

**PO Box 800
Rocky Mount, NC 27802**

Creditor's mailing address

Creditor's email address, if known

Date debt was incurred

April 16, 2010

Last 4 digits of account number

Do multiple creditors have an interest in the same property?

☒ No☐ Yes. Specify each creditor, including this creditor and its relative priority.

Describe debtor's property that is subject to a lien

Inventory - paid twice per week. Balance estiamted at filing date.**\$30,000.00****\$0.00**

Describe the lien

UCC

Is the creditor an insider or related party?

☒ No☐ Yes

Is anyone else liable on this claim?

☒ No☐ Yes. Fill out *Schedule H: Codebtors* (Official Form 206H)

As of the petition filing date, the claim is:

Check all that apply

☐ Contingent☐ Unliquidated☐ Disputed

3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any.

\$3,858,000.00
0**Part 2: List Others to Be Notified for a Debt Already Listed in Part 1**

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no others need to notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address

On which line in Part 1 did you enter the related creditor?

Last 4 digits of account number for this entity

**Heather Niedermeier-Heyman
Haywood & Niedermeier
111 S. Myrtle Ave
PO Box 207
Willard, OH 44890**Line 2.2**Itria Ventures, LLC
One Penn Plaza
Suite 4530
New York, NY 10119**Line 2.1**Jeffrey M. Hendricks
Bricker Graydon
312 Walnut St., Ste. 1800
Cincinnati, OH 45202**Line 2.2**US District Court for the
Southern District of Ohio
280 N. High St.
Case No. 23-cv-00503
Columbus, OH 43215**Line 2.2

Fill in this information to identify the case:Debtor name Denn-Ohio, LLCUnited States Bankruptcy Court for the: WESTERN DISTRICT OF MICHIGAN

Case number (if known) _____

☐ Check if this is an amended filing**Official Form 206E/F****Schedule E/F: Creditors Who Have Unsecured Claims**

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims**1. Do any creditors have priority unsecured claims?** (See 11 U.S.C. § 507).☐ No. Go to Part 2.☒ Yes. Go to line 2.**2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part.** If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

			Total claim	Priority amount
2.1	Priority creditor's name and mailing address City of Columbus Income Tax Division PO Box 182158 Columbus, OH 43218	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$0.00	\$0.00
	Date or dates debt was incurred Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Basis for the claim: Current - For Notice Only Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		
2.2	Priority creditor's name and mailing address Indiana Department of Revenue Bankruptcy Section 100 North Senate Avenue MS 108 Indianapolis, IN 46204	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$0.00	\$0.00
	Date or dates debt was incurred Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Basis for the claim: Current - For Notice Only Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

Debtor	Denn-Ohio, LLC Name	Case number (if known)
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2.3	Priority creditor's name and mailing address Internal Revenue Service PO Box 7346 Philadelphia, PA 19101-7346	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$0.00	\$0.00
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Date or dates debt was incurred Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Basis for the claim: Current - Provided for Notice Only Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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2.4	Priority creditor's name and mailing address Kentucky Department of Revenue 501 High Street Frankfort, KY 40601	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$0.00	\$0.00
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Date or dates debt was incurred Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Basis for the claim: Current - For Notice Only Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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2.5	Priority creditor's name and mailing address Louisville Metro Revenue Comm PO BOX 35410 Louisville, KY 40232-5410	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$0.00	\$0.00
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Date or dates debt was incurred Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Basis for the claim: Current - For Notice Only Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
--	---

2.6	Priority creditor's name and mailing address Michigan Department of Treasury PO Box 30199 Lansing, MI 48909	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$0.00	\$0.00
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Date or dates debt was incurred Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Basis for the claim: Current - Provided for Notice Only Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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Debtor **Denn-Ohio, LLC**

Case number (if known)

2.7 Priority creditor's name and mailing address

Ohio Department of Taxation
Attn: Bankruptcy Division
PO Box 530
Columbus, OH 43216

As of the petition filing date, the claim is:

Check all that apply.

- ☐ Contingent
☐ Unliquidated
☐ Disputed

\$0.00 **\$0.00**

Date or dates debt was incurred

Basis for the claim:

Current - For Notice Only

Last 4 digits of account number

Is the claim subject to offset?

Specify Code subsection of PRIORITY
 unsecured claim: 11 U.S.C. § 507(a) (8)

☒ No☐ Yes

2.8 Priority creditor's name and mailing address

Ohio Regional Income Tax
Agency
PO Box 89475
Cleveland, OH 44101-6475

As of the petition filing date, the claim is:

Check all that apply.

- ☐ Contingent
☐ Unliquidated
☐ Disputed

\$0.00 **\$0.00**

Date or dates debt was incurred

Basis for the claim:

Current - For Notice Only

Last 4 digits of account number

Is the claim subject to offset?

Specify Code subsection of PRIORITY
 unsecured claim: 11 U.S.C. § 507(a) (8)

☒ No☐ Yes**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

3.1 Nonpriority creditor's name and mailing address

Affordable Plumbing & Water
Damage Restoration
848 West River Center Dr.
Suite D
Comstock Park, MI 49321

As of the petition filing date, the claim is: *Check all that apply.*

- ☐ Contingent
☐ Unliquidated
☐ Disputed

Amount of claim

\$598.00

Date(s) debt was incurred

Basis for the claim: **Vendor**

Last 4 digits of account number

Is the claim subject to offset? ☒ No ☐ Yes

3.2 Nonpriority creditor's name and mailing address

Airgas National Carbonation
PO Box 734673
Dallas, TX 75373

As of the petition filing date, the claim is: *Check all that apply.*

- ☐ Contingent
☐ Unliquidated
☐ Disputed

\$72.00

Date(s) debt was incurred

Basis for the claim: **Vendor**

Last 4 digits of account number

Is the claim subject to offset? ☒ No ☐ Yes

3.3 Nonpriority creditor's name and mailing address

AT & T
c/o Bankruptcy
4331 Communications Dr
Flr 4W
Dallas, TX 75211

As of the petition filing date, the claim is: *Check all that apply.*

- ☐ Contingent
☐ Unliquidated
☐ Disputed

\$355.42

Date(s) debt was incurred

Basis for the claim: **Vendor**

Last 4 digits of account number

Is the claim subject to offset? ☒ No ☐ Yes

Debtor	Denn-Ohio, LLC Name _____	Case number (if known) _____
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3.4	Nonpriority creditor's name and mailing address Atlas Butler Plumbing Services 4849 Evanswood Dr Columbus, OH 43229 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$6,926.50 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.5	Nonpriority creditor's name and mailing address BDO PO Box 642743 Pittsburgh, PA 15264 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$231,862.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Accounting Services - Tax and ERC</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.6	Nonpriority creditor's name and mailing address Bluffton Aeration Service, Inc 9485 Shifferly Road PO Box 209 Bluffton, OH 45817 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$2,405.10 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.7	Nonpriority creditor's name and mailing address BUCKEYE TELESYSTEM PO Box 10027 Toledo, OH 43699 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$295.73 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.8	Nonpriority creditor's name and mailing address C.G. Delzell & Sons, Inc. 1533 Franklin Park South Columbus, OH 43205 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$897.50 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.9	Nonpriority creditor's name and mailing address Capital One Bank (USA), N.A. PO Box 6492 Carol Stream, IL 60197 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$5,810.50 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.10	Nonpriority creditor's name and mailing address Certified Protection Services 175 Sky Aire RD NW Corydon, IN 47112 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$210.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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Debtor Denn-Ohio, LLC Name _____	Case number (if known) _____
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3.11	Nonpriority creditor's name and mailing address Cincinnati Insurance Company Po Box 145620 Cincinnati, OH 45250-5620 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$2,046.00
<hr/>			
3.12	Nonpriority creditor's name and mailing address Clark County Personal Prop Tax PO Box 1508 Jeffersonville, IN 47131 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$4,905.00
<hr/>			
3.13	Nonpriority creditor's name and mailing address Consumers Energy PO Box 740309 Cincinnati, OH 45274 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor - current invoice</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$3,826.87
<hr/>			
3.14	Nonpriority creditor's name and mailing address Custom Heating & Cooling 713 Whites Road Kalamazoo, MI 49006 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$433.00
<hr/>			
3.15	Nonpriority creditor's name and mailing address DayMark Safety Systems 12836 South Dixie Highway Bowling Green, OH 43402 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$275.62
<hr/>			
3.16	Nonpriority creditor's name and mailing address Derby Fire & Safety 157 Marvin Ave Brooks, KY 40109 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$388.00
<hr/>			
3.17	Nonpriority creditor's name and mailing address Dish Out 175 Commerce Dr. Ste I Hauppauge, NY 11788 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$30.00

Debtor Denn-Ohio, LLC Name		Case number (if known)	
3.18	Nonpriority creditor's name and mailing address DTE Energy PO Box 740786 Cincinnati, OH 45274 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Utilities - current invoice</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$83.00
3.19	Nonpriority creditor's name and mailing address Ecolab - Machine Rental PO Box 32027 New York, NY 10087 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$432.50
3.20	Nonpriority creditor's name and mailing address Ecolab Pest Elim Div 26252 Network Place Chicago, IL 60673 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$578.22
3.21	Nonpriority creditor's name and mailing address Edward Don & Company 2562 Paysphere Circle Chicago, IL 60674 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,844.62
3.22	Nonpriority creditor's name and mailing address Emergency Plumbing Service PO Box 91 Delaware, OH 43015 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$2,136.00
3.23	Nonpriority creditor's name and mailing address Estate of Lillian M. Curtis c/o Mr. David M. Scottt 1601 Business Center Court Louisville, KY 40299 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Wrongful Death Claim</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.24	Nonpriority creditor's name and mailing address Estate of Lloyd E. Curtis c/o Mr. David M. Scottt 1601 Business Center Court Louisville, KY 40299 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Wrongful Death Claim</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown

Debtor	Denn-Ohio, LLC Name _____	Case number (if known) _____
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3.25	Nonpriority creditor's name and mailing address Extreme Heating, Cooling & 1708 Hillview Place Lexington, KY 40504 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,078.00
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3.26	Nonpriority creditor's name and mailing address Fish Window Cleaning Westervil PO Box 784 Westerville, OH 43086 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$221.49
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3.27	Nonpriority creditor's name and mailing address Fish Window Cleaning-Utica PO Box 180073 Utica, MI 48318 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$84.00
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3.28	Nonpriority creditor's name and mailing address Flowers Baking Co. of Bardstow PO Box 847871 Dallas, TX 75284 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$3,694.88
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3.29	Nonpriority creditor's name and mailing address Franklin Machine Products, LLC PO Box 74007311 Chicago, IL 60674 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$845.01
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3.30	Nonpriority creditor's name and mailing address G.A. Wintzer and Son Co. PO Box 406 Wapakoneta, OH 45895 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$625.50
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3.31	Nonpriority creditor's name and mailing address Gaskets Rock of Central Ohio, 5083 Lambert Road Grove City, OH 43123 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$849.00
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Debtor	Denn-Ohio, LLC Name _____	Case number (if known) _____
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3.32	Nonpriority creditor's name and mailing address Go Big Outdoor Advertising LLC 5420 Owl Creek Road Chillicothe, OH 45601 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$3,200.00
<hr/>			
3.33	Nonpriority creditor's name and mailing address Gordon Water Systems Kalamazoo 618 E Crosstown Pkwy Kalamazoo, MI 49001 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$315.00
<hr/>			
3.34	Nonpriority creditor's name and mailing address Granite Telecommunications PO Box 983119 Boston, MA 02298 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$16,781.13
<hr/>			
3.35	Nonpriority creditor's name and mailing address Great Lakes Plumbing Heating & Cooling 860 Gibson St. Kalamazoo, MI 49001 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$190.00
<hr/>			
3.36	Nonpriority creditor's name and mailing address Healthy Hoods, LLC 466 Sunbrook, LLC Grand Rapids, MI 49508 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,800.00
<hr/>			
3.37	Nonpriority creditor's name and mailing address Hi-Tech 839 Lenox Ave Suite A Portage, MI 49024 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$247.50
<hr/>			
3.38	Nonpriority creditor's name and mailing address HPI PO Box 749619 Atlanta, GA 30374-9619 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,247.55

Debtor	Denn-Ohio, LLC Name _____	Case number (if known) _____
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3.39	Nonpriority creditor's name and mailing address JNE Security, LLC 4108 Graf Drive Louisville, KY 40220 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$559.68 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.40	Nonpriority creditor's name and mailing address Johnson Controls 10610 Bluegrass Parkway Louisville, KY 40299 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$883.02 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.41	Nonpriority creditor's name and mailing address Klosterman Baking Co. P.O. Box 71257 Cincinnati, OH 45271 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$7,226.10 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.42	Nonpriority creditor's name and mailing address Knight's Mechanical, LLC 4250 Leitchfield Rd. Cecilia, KY 42724 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$2,452.81 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.43	Nonpriority creditor's name and mailing address Lockology 925 Prospect Ave. Ashland, KY 41101 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$475.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.44	Nonpriority creditor's name and mailing address Mary Kaye Graham c/o Ms. Julianne H. Tackett Tackett Law Office, PLLC 600 West Main, Ste. 100 Louisville, KY 40202 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> Unknown <input type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Personal Injury Claim</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.45	Nonpriority creditor's name and mailing address Mike Clark Heating Cooling Ref 100 Zachary Drive Mount Washington, KY 40047 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$22,961.47 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes

Debtor	Denn-Ohio, LLC Name _____	Case number (if known) _____
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3.46	Nonpriority creditor's name and mailing address Nelbud 51 Kowebe Lane Indianapolis, IN 46201 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$14,050.83
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3.47	Nonpriority creditor's name and mailing address Nolin Rural Electric Co-op 411 Ring Rd. Elizabethtown, KY 42701 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Utility - current invoice</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$3,537.90
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3.48	Nonpriority creditor's name and mailing address Norton & Associates Plumbing 4232 Reas Lane New Albany, IN 47150 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$7,772.71
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3.49	Nonpriority creditor's name and mailing address NUCO2 Inc PO Box 417902 Boston, MA 02241 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$854.00
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3.50	Nonpriority creditor's name and mailing address Ohio Mechanical PO Box 595 Grove City, OH 43123 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$467.00
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3.51	Nonpriority creditor's name and mailing address OPC Pest Services P.O. Box 19201 Louisville, KY 40259 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$212.00
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3.52	Nonpriority creditor's name and mailing address Orkin - Portage MI 4123 E Centre Ave Portage, MI 49002 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$126.00
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Debtor **Denn-Ohio, LLC**

Case number (if known) _____

Name

3.53	Nonpriority creditor's name and mailing address Piazza Produce & Specialty Foo PO Box 68931 Indianapolis, IN 46268 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,674.00
3.54	Nonpriority creditor's name and mailing address Pilot Travel Centers, LLC PO Box 10146 Knoxville, TN 37939 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Leases Premises</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$240,195.00
3.55	Nonpriority creditor's name and mailing address PNC Bank Credit Card PO Box 71335 Philadelphia, PA 19176 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Credit Services</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$21,636.00
3.56	Nonpriority creditor's name and mailing address Pressure Pros P.O. Box 331 Elizabethtown, KY 42702 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$233.20
3.57	Nonpriority creditor's name and mailing address Pro Services 8132 Merchant Place Portage, MI 49002 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$7,376.00
3.58	Nonpriority creditor's name and mailing address Reliable Service Contractors 5075 Clay Ave SW Grand Rapids, MI 49548 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$252.99
3.59	Nonpriority creditor's name and mailing address Rogers Refrigeration 8578 N. 32nd St. P.O. Box 130 Richland, MI 49083 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$448.87

Debtor	Denn-Ohio, LLC Name _____	Case number (if known) _____
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3.60	Nonpriority creditor's name and mailing address Roto-Rooter Kalamazoo Mi 5189 King Highway Kalamazoo, MI 49048 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$933.49
3.61	Nonpriority creditor's name and mailing address Sam's Septic Tank Cleaning & R 10008 Leitchfield Road Cecilia, KY 42724 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,430.00
3.62	Nonpriority creditor's name and mailing address Sirna & Sons Produce 7176 State Route 88 Ravenna, OH 44266 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$53,988.00
3.63	Nonpriority creditor's name and mailing address Slone Refrigeration Co 2432 Greenup Ave. Ashland, KY 41101 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$2,180.51
3.64	Nonpriority creditor's name and mailing address Snagajob 32978 Collection Center Drive Chicago, IL 60693 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$27.00
3.65	Nonpriority creditor's name and mailing address Toledo Edison PO Box 3687 Akron, OH 44309 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Utilities</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$2,804.00
3.66	Nonpriority creditor's name and mailing address Triad Service Center PO Box 1803 Grand Rapids, MI 49501 Date(s) debt was incurred _____ Last 4 digits of account number _____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$288.85

Debtor **Denn-Ohio, LLC**

Name

Case number (if known)

3.67	Nonpriority creditor's name and mailing address UNIFIRST CORPORATION - Dallas PO Box 650481 Dallas, TX 75265 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$611.74
3.68	Nonpriority creditor's name and mailing address V.I.P. Refrigeration, Heating, 2882 Johnstown Road Columbus, OH 43219 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$11,276.82
3.69	Nonpriority creditor's name and mailing address Westgrand Service Company 711 Six Mile Road NW Comstock Park, MI 49321 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$3,124.00
3.70	Nonpriority creditor's name and mailing address YESCO 4436 Dixie Hwy Suite B Louisville, KY 40216 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,654.63
3.71	Nonpriority creditor's name and mailing address Zervas Facility Maintenance In 5905 Grand Haven Rd Ste. 100 Muskegon, MI 49441 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Vendor</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$685.00

Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

	Name and mailing address	On which line in Part1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
4.1	Adair County, Kentucky District Probate Court 424 Public Square, Ste. 3 Case No. 23-P-00021 Columbia, KY 42728	Line <u>3.24</u> <input type="checkbox"/> Not listed. Explain ____	—
4.2	Adair County, Kentucky District Probate Court 424 Public Square, Ste. 3 Case No. 23-P-00022 Columbia, KY 42728	Line <u>3.23</u> <input type="checkbox"/> Not listed. Explain ____	—

Debtor	Name	Case number (if known)
	Denn-Ohio, LLC	
	Name and mailing address	On which line in Part1 or Part 2 is the related creditor (if any) listed?
		Last 4 digits of account number, if any
4.3	Christian Brice Armstrong 259 Hannah Court Elizabethtown, KY 42701	Line <u>3.24</u> <input type="checkbox"/> Not listed. Explain _____
4.4	CT Corporation System 306 West Main Street Suite 512 Frankfort, KY 40601	Line <u>3.24</u> <input type="checkbox"/> Not listed. Explain _____
4.5	Kentucky Department of Revenue Legal Support - Bankruptcy PO Box 5222 Frankfort, KY 40602	Line <u>2.4</u> <input type="checkbox"/> Not listed. Explain _____
4.6	Kmk Service Corp. One East Fourth Street Suite 1400 Cincinnati, OH 45202	Line <u>3.24</u> <input type="checkbox"/> Not listed. Explain _____
4.7	Michigan Attorney General P.O. Box 30212 Lansing, MI 48909	Line <u>2.6</u> <input type="checkbox"/> Not listed. Explain _____
4.8	Ohio Attorney General Collection Enforcement Section Attn: Bankruptcy Unit 30 East Broad St, 14th Floor Columbus, OH 43215	Line <u>2.7</u> <input type="checkbox"/> Not listed. Explain _____
4.9	Patsy Pence 1040 Bewley Hollow Rd Elizabethtown, KY 42701	Line <u>3.24</u> <input type="checkbox"/> Not listed. Explain _____
4.10	US Attorney ATTN: Donna Justice 220 Ionia St STE 501 Grand Rapids, MI 49503	Line <u>2.3</u> <input type="checkbox"/> Not listed. Explain _____
4.11	US Attorney ATTN: Michael Shiparski 220 Ionia St STE 501 Grand Rapids, MI 49503	Line <u>2.3</u> <input type="checkbox"/> Not listed. Explain _____

Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims**5. Add the amounts of priority and nonpriority unsecured claims.**

5a. Total claims from Part 1

5b. Total claims from Part 2

5c. Total of Parts 1 and 2
Lines 5a + 5b = 5c.

Total of claim amounts	
5a.	\$ <u>0.00</u>
5b. +	\$ <u>709,989.26</u>
5c.	\$ <u>709,989.26</u>

Fill in this information to identify the case:Debtor name Denn-Ohio, LLCUnited States Bankruptcy Court for the: WESTERN DISTRICT OF MICHIGAN

Case number (if known) _____

☐ Check if this is an amended filing**Official Form 206G****Schedule G: Executory Contracts and Unexpired Leases**

12/15

Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, number the entries consecutively.**1. Does the debtor have any executory contracts or unexpired leases?**☐ No. Check this box and file this form with the debtor's other schedules. There is nothing else to report on this form.☒ Yes. Fill in all of the information below even if the contacts of leases are listed on *Schedule A/B: Assets - Real and Personal* (Official Form 206A/B).*Property***2. List all contracts and unexpired leases****State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**2.1. State what the contract or lease is for and the nature of the debtor's interest **Equipment Lease Contract**

State the term remaining

List the contract number of any government contract _____

**Alliance Funding Group
17542 17th St
#200
Tustin, CA 92780**2.2. State what the contract or lease is for and the nature of the debtor's interest **Landlord: CAH III Trust/U/A DTD
Property Location: 434 Eastern Parkway,
Louisville, KY 40217
Term of Lease:
Beginning July 7, 2022 to July 7, 2027
9 years left**

State the term remaining

List the contract number of any government contract _____

**CAH III Trust/U/A DTD
4218 Shelbyville Road
Louisville, KY 40207**2.3. State what the contract or lease is for and the nature of the debtor's interest **Landlord: Denny's Inc.
Month to Month
Sublease with Denny's Inc. for property located at 2008 N. Mulberry Ave.,
Elizabethtown, KY 42701
Month to Month**

State the term remaining

List the contract number of any government contract _____

**Denny's Inc.
Attn: Property Management Dept
203 E. Main Street
Spartanburg, SC 29319**

Debtor 1 **Denn-Ohio, LLC**

First Name

Middle Name

Last Name

Case number (if known)

Additional Page if You Have More Contracts or Leases**2. List all contracts and unexpired leases**

State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease

2.4. State what the contract or lease is for and the nature of the debtor's interest

**Landlord: Denny's Inc.
Sublease with Denny's Inc. for property located at 15236 State Route 180, Catlettsburg, KY 41129
Current lease dates: 10/26/2020-10/26/2025
27 months remaining**

State the term remaining

List the contract number of any government contract

**Denny's Inc.
Attn: Property Management Dept
203 E. Main Street
Spartanburg, SC 29319**

2.5. State what the contract or lease is for and the nature of the debtor's interest

**Franchise Agreement
Franchise Location:
943 E. Lewis & Clark Parkway, Clarksville, IN 47129
Franchise Terms (20 years): July 7, 2012-July 7, 2032
107 months remaining**

State the term remaining

List the contract number of any government contract

**DFO, LLC (Denny's)
Attn: Vice President of Franchise Development
203 East Main Street
Spartanburg, SC 29319**

2.6. State what the contract or lease is for and the nature of the debtor's interest

**Franchise Agreement
Franchise Location:
2008 N. Mulberry Ave., Elizabethtown, KY 42701
Franchise Terms (20 years): July 7, 2012-July 7, 2032
107 months remaining**

State the term remaining

List the contract number of any government contract

**DFO, LLC (Denny's)
Attn: Vice President of Franchise Development
203 East Main Street
Spartanburg, SC 29319**

2.7. State what the contract or lease is for and the nature of the debtor's interest

**Franchise Agreement
Franchise Location:
434 Eastern Parkway, Louisville, KY 40217
Franchise Terms (20 years): July 7, 2012-July 7, 2032
107 months remaining**

State the term remaining

List the contract number of any government contract

**DFO, LLC (Denny's)
Attn: Vice President of Franchise Development
203 East Main Street
Spartanburg, SC 29319**

Debtor 1 **Denn-Ohio, LLC**

First Name

Middle Name

Last Name

Case number (if known)

Additional Page if You Have More Contracts or Leases**2. List all contracts and unexpired leases**

State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease

2.8. State what the contract or lease is for and the nature of the debtor's interest

Franchise Agreement
Franchise Location:
15236 State Route 180,
Catlettsburg, KY 41129
Franchise Terms (20
years): July 7, 2012-
July 7, 2032

State the term remaining

107 months remaining

List the contract number of any government contract

DFO, LLC (Denny's)
Attn: Vice President
of Franchise Development
203 East Main Street
Spartanburg, SC 29319

2.9. State what the contract or lease is for and the nature of the debtor's interest

Franchise Agreement
Franchise Location:
7735 State Rd., Rt 37,
Berkshire, OH 43074
Franchise Terms (20
years): August 4, 2010-
August 4, 2030

State the term remaining

84 months remaining

List the contract number of any government contract

DFO, LLC (Denny's)
Attn: Vice President
of Franchise Development
203 East Main Street
Spartanburg, SC 29319

2.10. State what the contract or lease is for and the nature of the debtor's interest

Franchise Agreement
Franchise Location:
26415 Warns Rd,
Perrysburg, OH 43551
Franchise Terms (20
years): August 4, 2010-
August 4, 2030

State the term remaining

84 months remaining

List the contract number of any government contract

DFO, LLC (Denny's)
Attn: Vice President
of Franchise Development
203 East Main Street
Spartanburg, SC 29319

2.11. State what the contract or lease is for and the nature of the debtor's interest

Franchise Agreement
Franchise Location:
9935 State Route 41,
Jeffersonville, OH
43160

Franchise Terms (20
years): August 4,
2010-August 4, 2030
84 months remaining

State the term remaining

List the contract number of any government contract

DFO, LLC (Denny's)
Attn: Vice President
of Franchise Development
203 East Main Street
Spartanburg, SC 29319

Debtor 1 **Denn-Ohio, LLC**

First Name

Middle Name

Last Name

Case number (if known)

Additional Page if You Have More Contracts or Leases**2. List all contracts and unexpired leases**

State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease

2.12. State what the contract or lease is for and the nature of the debtor's interest

Franchise Agreement
Franchise Location:
3817 East Cork Street,
Kalamazoo, MI 49001
Franchise Terms (20
years): September 1,
2011- September 1,
2031

State the term remaining

97 months remaining

List the contract number of any government contract

DFO, LLC (Denny's)
Attn: Vice President
of Franchise Development
203 East Main Street
Spartanburg, SC 29319

2.13. State what the contract or lease is for and the nature of the debtor's interest

Franchise Agreement
Franchise Location:
3127 Plainfield NE,
Grand Rapids, MI 49505
Franchise Terms (20
years): September 1,
2011- September 1,
2031

State the term remaining

97 months remaining

List the contract number of any government contract

DFO, LLC (Denny's)
Attn: Vice President
of Franchise Development
203 East Main Street
Spartanburg, SC 29319

2.14. State what the contract or lease is for and the nature of the debtor's interest

Franchise Agreement
Franchise Location:
3025 Olentangy River
Road, Columbus, OH
43202
Franchise Terms (20
years): February 25,
2016- February 25, 2036
151 months remaining

State the term remaining

List the contract number of any government contract

DFO, LLC (Denny's)
Attn: Vice President
of Franchise Development
203 East Main Street
Spartanburg, SC 29319

2.15. State what the contract or lease is for and the nature of the debtor's interest

Franchise Agreement
Franchise Location:
6920 W. Central
Avenue, Sylvania, OH
43617
Franchise Terms (20
years): April 8, 2013-
April 8, 2033
116 months remaining

State the term remaining

List the contract number of any government contract

DFO, LLC (Denny's)
Attn: Vice President
of Franchise Development
203 East Main Street
Spartanburg, SC 29319

Debtor 1 **Denn-Ohio, LLC**

First Name

Middle Name

Last Name

Case number (if known)

Additional Page if You Have More Contracts or Leases**2. List all contracts and unexpired leases**

State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease

2.16. State what the contract or lease is for and the nature of the debtor's interest

Landlord: Pilot Travel Centers, LLC
Property Location:
7735 State Rd. Rt 37,
Berkshire, OH 43074
Current Lease
8/11/2020-8/11/2025
24 months remaining

State the term remaining

List the contract number of any government contract

Pilot Travel Centers, LLC
Attn: General Counsel
5508 Lonas Road
Knoxville, TN 37909

2.17. State what the contract or lease is for and the nature of the debtor's interest

Landlord: Pilot Travel Centers, LLC
Property Location:
26415 Warns Rd.,
Perrysburg, OH 43551
Current Lease
9/10/2020-9/10/2025
25 months remaining

State the term remaining

List the contract number of any government contract

Pilot Travel Centers, LLC
Attn: General Counsel
5508 Lonas Road
Knoxville, TN 37909

2.18. State what the contract or lease is for and the nature of the debtor's interest

Landlord: Pilot Travel Centers, LLC
Property Location:
9935 State Route 41,
Jefferson, OH 43128
Current Lease
9/10/2020-9/10/2025
25 months remaining

State the term remaining

List the contract number of any government contract

Pilot Travel Centers, LLC
Attn: General Counsel
5508 Lonas Road
Knoxville, TN 37909

2.19. State what the contract or lease is for and the nature of the debtor's interest

Landlord: Shoppes on Olentangy, LLC
Property Location:
3025 Olentangy River Road, Columbus, OH 43202
Term of Lease: (10 years) April 2014- April 2024
8 months remaining

State the term remaining

List the contract number of any government contract

Shoppes on Olentangy, LLC
c/o Kohr Royer Griffith, Inc.
1480 Dublin Road
Columbus, OH 43215

Debtor 1 **Denn-Ohio, LLC**

First Name

Middle Name

Last Name

Case number (if known)

Additional Page if You Have More Contracts or Leases**2. List all contracts and unexpired leases**

State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease

2.20. State what the contract or lease is for and the nature of the debtor's interest

Landlord: Sylvania Associates, LLC
Property Location:
6920 W. Central Avenue, Sylvania, OH 43617
Term of Lease:
November 9, 2022-November 30, 2027

State the term remaining

52 months remaining

List the contract number of any government contract

Sylvania Associates, LLC.
c/o Benchmark Development Corp
4053 Maple Road, Suite 200
Buffalo, NY 14226

Fill in this information to identify the case:Debtor name Denn-Ohio, LLCUnited States Bankruptcy Court for the: WESTERN DISTRICT OF MICHIGAN

Case number (if known) _____

☐ Check if this is an amended filing**Official Form 206H
Schedule H: Your Codebtors**

12/15

Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

1. Do you have any codebtors?☐ No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.☒ Yes

2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.

*Column 1: Codebtor**Column 2: Creditor***Name****Mailing Address****Name***Check all schedules that apply:*2.1 **Auto Owners Insurance Company****6101 Anacapri Blvd
Lansing, MI 48917****Estate of Lloyd E. Curtis**☐ D _____
☒ E/F 3.24
☐ G _____2.2 **Denny's****2008 North Bulberry Street
Elizabethtown, KY 42701****Estate of Lloyd E. Curtis**☐ D _____
☒ E/F 3.24
☐ G _____2.3 **Denny's Inc.****203 East Main Street
Spartanburg, SC 29319****Estate of Lloyd E. Curtis**☐ D _____
☒ E/F 3.24
☐ G _____2.4 **Denny's Realty, LLC****203 East Main Street
Spartanburg, SC 29319****Estate of Lloyd E. Curtis**☐ D _____
☒ E/F 3.24
☐ G _____2.5 **Denny's Restaurant, Inc.****The Corporation Trust Company
1209 Orange Street
Wilmington, DE 19801****Estate of Lloyd E. Curtis**☐ D _____
☒ E/F 3.24
☐ G _____

Debtor **Denn-Ohio, LLC**

Case number (if known) _____

Additional Page to List More Codebtors

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

Column 1: Codebtor

Column 2: Creditor

2.6	Dualite Sales and Services	1 Dual Light Lane Williamsburg, OH 45176	Estate of Lloyd E. Curtis	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.24</u> <input type="checkbox"/> G _____
2.7	Dualite, Inc.	1 Dual Light Lane Williamsburg, OH 45176	Estate of Lloyd E. Curtis	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.24</u> <input type="checkbox"/> G _____
2.8	JMAD Hospitality, LLC	C/o Jack Thompson Sr. 4646 Chatfield Center Rd New Washington, OH 44854	First Franchise Capital Corp.	<input checked="" type="checkbox"/> D <u>2.2</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
2.9	Kenton Cole, Inc.	1050 Bewley Hollow Rd Elizabethtown, KY 42701	Estate of Lloyd E. Curtis	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.24</u> <input type="checkbox"/> G _____
2.10	Nancy L. Pilbeam	9299 Northcreek Woods Lambertville, MI 48144 Only guaranteed PTS loans .	First Franchise Capital Corp.	<input checked="" type="checkbox"/> D <u>2.2</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
2.11	PTS Hospitality, LLC	9299 Northcreek Woods Lambertville, MI 48144	First Franchise Capital Corp.	<input checked="" type="checkbox"/> D <u>2.2</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____
2.12	Signmakers of Hardin County	326 East Dixie Avenue Elizabethtown, KY 42701	Estate of Lloyd E. Curtis	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.24</u> <input type="checkbox"/> G _____
2.13	Thomas F. Pilbeam Sr.	9299 Northcreek Woods Lambertville, MI 48144	First Franchise Capital Corp.	<input checked="" type="checkbox"/> D <u>2.2</u> <input type="checkbox"/> E/F _____ <input type="checkbox"/> G _____

Debtor **Denn-Ohio, LLC**

Case number (if known)

Additional Page to List More Codebtors**Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.**

Column 1: Codebtor

Column 2: Creditor

2.14 **Thomas F.
Pilbeam Sr.** **9299 Northcreek Woods
Lambertville, MI 48144**

Cross River Bank

☒ D 2.1
☐ E/F _____
☐ G _____

2.15 **Thomas F.
Pilbeam, Jr.
Trust**

**First Franchise
Capital Corp.**

☒ D 2.2
☐ E/F _____
☐ G _____

Fill in this information to identify the case:Debtor name Denn-Ohio, LLCUnited States Bankruptcy Court for the: WESTERN DISTRICT OF MICHIGAN

Case number (if known) _____

☐ Check if this is an amended filing**Official Form 207****Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy**

04/22

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income**1. Gross revenue from business**☐ None.

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

Sources of revenue
Check all that apply

Gross revenue
(before deductions and exclusions)

From the beginning of the fiscal year to filing date:

From 1/01/2023 to Filing Date

☒ Operating a business

\$9,384,000.00

☐ Other _____

For prior year:

From 1/01/2022 to 12/31/2022

☒ Operating a business

\$17,570,702.00

☐ Other _____

For year before that:

From 1/01/2021 to 12/31/2021

☒ Operating a business

\$17,484,020.00

☐ Other _____

2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☐ None.

Description of sources of revenue

Gross revenue from each source
(before deductions and exclusions)

From the beginning of the fiscal year to filing date:

From 1/01/2023 to Filing Date

Employee Retention Credit

\$2,633,893.00

Part 2: List Certain Transfers Made Before Filing for Bankruptcy**3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☐ None.

Creditor's Name and Address

Dates

Total amount of value

Reasons for payment or transfer

Check all that apply

Debtor **Denn-Ohio, LLC**

Case number (if known)

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer <i>Check all that apply</i>
3.1. Numerous Creditors in the Ordinary Course of Business		\$0.00	<input checked="" type="checkbox"/> Secured debt <input checked="" type="checkbox"/> Unsecured loan repayments <input checked="" type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input checked="" type="checkbox"/> Other <u>In the 90 days prior to filing Debtor paid numerous creditors in the ordinary course of its business affairs. Debtor will calculate payments totaling more than \$7,575 and file a supplementary Exhibit disclosing relevant payments.</u>

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☒ None.

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
--	-------	-----------------------	---------------------------------

5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☒ None

Creditor's name and address	Describe of the Property	Date	Value of property
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6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☒ None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
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Part 3: Legal Actions or Assignments**7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

☐ None.

Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.1. First Franchise Capital Corporation v. Denn-Ohio, LLC, et al. 23-CV-00503	Civil	US District Court for SD of Ohio 280 N. High St. Columbus, OH 43215	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded

8. Assignments and receivership

Debtor **Denn-Ohio, LLC**

Case number (if known)

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☐ None

Part 4: Certain Gifts and Charitable Contributions

9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000

☐ None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
------------------------------	---	-------------	-------

Part 5: Certain Losses

10. All losses from fire, theft, or other casualty within 1 year before filing this case.

☐ None

Description of the property lost and how the loss occurred	Amount of payments received for the loss <small>If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received. List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).</small>	Dates of loss	Value of property lost
Broken Glass Window	\$1,700.00	April 2023	\$1,700.00
A Denny's sign at the Elizabethtown location fell during a storm, which resulted in two wrongful death claims, a personal injury claim, and a claim for loss of advertising/revenue.	Debtor recieved \$16,000.00 from its insurance company related to its claim for loss of revenue. The wrongful death claims and personal injury claim are still pending as of the Petition Date.	January 2023	\$16,000.00

Part 6: Certain Payments or Transfers

11. Payments related to bankruptcy

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

☐ None.

Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.1. CBH Attorneys & Counselors, PLLC. MAIN OFFICE 25 Division Avenue S., Suite 500 Grand Rapids, MI 49503	Attorney Fees \$40,299.75 Filing Fee \$1,738.00	08/22/2023: \$25,000.00 10/11/23: \$4,655.00 10/30/23: \$10,644.75	\$40,299.75
Email or website address nikki@chasebylenga.com			
Who made the payment, if not debtor?			

12. Self-settled trusts of which the debtor is a beneficiary

Debtor **Denn-Ohio, LLC**

Case number (if known)

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

☒ None.

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
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13. Transfers not already listed on this statement

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☐ None.

Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.1 .	Within the last two years, Debtor closed multiple franchise locations. Most of Debtor's equipment, inventory, and other assets were retained and/or transferred to other locations. However, minimal assets may have been transferred, destroyed, or recycled as part of the closings.	Multiple	\$0.00
Unknown			
Relationship to debtor			

Part 7: Previous Locations

14. Previous addresses

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☐ Does not apply

Address	Dates of occupancy From-To
14.1. 420 E. Main St. Beaverdam, OH 45808	
14.2. 3310 Washtenaw Ave. Ann Arbor, MI 48104	
14.3. 943 E. Lewis and Clark Pkwy Clarksville, IN 47129	
14.4. 4030 Dutchmans Ln St. Matthews, KY 40207	

Part 8: Health Care Bankruptcies

15. Health Care bankruptcies

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

☒ No. Go to Part 9.

☐ Yes. Fill in the information below.

Debtor **Denn-Ohio, LLC**

Case number (if known)

Facility name and address

Nature of the business operation, including type of services the debtor provides

If debtor provides meals and housing, number of patients in debtor's care

Part 9: Personally Identifiable Information**16. Does the debtor collect and retain personally identifiable information of customers?**

- ☒ No.
- ☐ Yes. State the nature of the information collected and retained.

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

- ☒ No. Go to Part 10.
- ☐ Yes. Does the debtor serve as plan administrator?

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units**18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

☒ None

Financial Institution name and Address

Last 4 digits of account number

Type of account or instrument

Date account was closed, sold, moved, or transferred

Last balance before closing or transfer

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

☒ None

Depository institution name and address

Names of anyone with access to it
Address

Description of the contents

Does debtor still have it?

20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

☐ None

Facility name and address

Names of anyone with access to it

Description of the contents

Does debtor still have it?

Rossford Self-Storage
913 Lime City Rd
Rossford, OH 43460

Tom Pilbeam, Sr.

Used restaurant equipment and furniture.

☐ No
☒ Yes

Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own**21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☒ None

Debtor **Denn-Ohio, LLC**

Case number (if known)

Part 12: Details About Environment Information

For the purpose of Part 12, the following definitions apply:

Environmental law means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).*Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.*Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.**Report all notices, releases, and proceedings known, regardless of when they occurred.****22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law?** Include settlements and orders.

- ☐ No.
- ☐ Yes. Provide details below.

Case title Case number	Court or agency name and address	Nature of the case	Status of case
---------------------------	-------------------------------------	--------------------	----------------

23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

- ☐ No.
- ☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
-----------------------	---------------------------------------	-----------------------------	----------------

24. Has the debtor notified any governmental unit of any release of hazardous material?

- ☐ No.
- ☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
-----------------------	---------------------------------------	-----------------------------	----------------

Part 13: Details About the Debtor's Business or Connections to Any Business**25. Other businesses in which the debtor has or has had an interest**

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

- ☐ None

Business name address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.	Dates business existed
-----------------------	-------------------------------------	--	------------------------

26. Books, records, and financial statements**26a.** List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

- ☐ None

Name and address	Date of service From-To
26a.1. BDO PO Box 642743 Pittsburgh, PA 15264	
26a.2. Pinnacle Commercial Capital 101 West Ohio Street Suite 2000 Indianapolis, IN 46204	

Debtor **Denn-Ohio, LLC**

Case number (if known)

Name and address**Date of service
From-To**

26a.3. **Rea & Associates, Inc.**
1220 Moore Rd
Avon, OH 44011

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

☒ None

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☐ None

Name and address**If any books of account and records are
unavailable, explain why**

26c.1. **Thomas F. Pilbeam**
9299 Northcreek Woods
Lambertville, MI 48144

26c.2. **BDO**
PO Box 642743
Pittsburgh, PA 15264

26c.3. **Pinnacle Commercial Capital**
101 West Ohio Street
Suite 2000
Indianapolis, IN 46204

26c.4. **Rea & Associates, Inc.**
1220 Moore Rd
Avon, OH 44011

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☒ None

Name and address**27. Inventories**

Have any inventories of the debtor's property been taken within 2 years before filing this case?

☒ No

☐ Yes. Give the details about the two most recent inventories.

**Name of the person who supervised the taking of the
inventory****Date of inventory****The dollar amount and basis (cost, market,
or other basis) of each inventory**

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name**Address****Position and nature of any
interest****% of interest, if
any****Thomas F. Pilbeam****9299 Northcreek Woods**
Lambertville, MI 48144**Member**

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

Debtor **Denn-Ohio, LLC**

Case number (if known)

- ☒ No
☐ Yes. Identify below.

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

- ☐ No
☒ Yes. Identify below.

	Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.1	Thomas F. Pilbeam, Sr. 9299 Northcreek Woods Lambertville, MI 48144	Approximately \$400 per month for cell phone reimbursement and Medicaid coverage. Pilbeam Sr has not drawn a salary since June of 2022.		Business expense and health insurance.
	Relationship to debtor Member			
30.2	Thomas F. Pilbeam, Jr. 5236 Westcroft Dr. Sylvania, OH 43560	\$70,000 Salary; \$250 per month vehicle allowance		Mr. Pilbeam Jr. is Debtor's regional manager. He frequently travels to Debtor's franchise locations to help oversee operations.
	Relationship to debtor Regional Manager and Son of Member			
30.3	Nancy Pilbeam 9299 Northcreek Woods Lambertville, MI 48144	Salary of \$1,000.00 per week.		Payroll and other bookkeeping services for Debtor.
	Relationship to debtor Wife of Member			

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

- ☒ No
☐ Yes. Identify below.

Name of the parent corporation

Employer Identification number of the parent corporation

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

- ☒ No
☐ Yes. Identify below.

Name of the pension fund

Employer Identification number of the pension fund

Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in

Debtor **Denn-Ohio, LLC**

Case number (if known) _____

connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both.
18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **October 31, 2023**

/s/ Thomas F. Pilbeam

Signature of individual signing on behalf of the debtor

Thomas F. Pilbeam

Printed name

Position or relationship to debtor **Member**

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

☒ No

☐ Yes

**United States Bankruptcy Court
Western District of Michigan**

In re **Denn-Ohio, LLC**

Debtor(s)

Case No.

Chapter

11

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with rule 1007(a)(3) for filing in this Chapter 11 Case

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
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-NONE-

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the **Member** of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date **October 31, 2023**Signature **/s/ Thomas F. Pilbeam**
Thomas F. Pilbeam

*Penalty for making a false statement of concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.*

**United States Bankruptcy Court
Western District of Michigan**

In re **Denn-Ohio, LLC**

Debtor(s)

Case No.

Chapter

11

VERIFICATION OF CREDITOR MATRIX

I, the Member of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: **October 31, 2023**

/s/ Thomas F. Pilbeam

Thomas F. Pilbeam/Member

Signer/Title

ADAIR COUNTY, KENTUCKY
DISTRICT PROBATE COURT
424 PUBLIC SQUARE, STE. 3
CASE NO. 23-P-00021
COLUMBIA KY 42728

ADAIR COUNTY, KENTUCKY
DISTRICT PROBATE COURT
424 PUBLIC SQUARE, STE. 3
CASE NO. 23-P-00022
COLUMBIA KY 42728

AFFORDABLE PLUMBING & WATER
DAMAGE RESTORATION
848 WEST RIVER CENTER DR.
SUITE D
COMSTOCK PARK MI 49321

AIRGAS NATIONAL CARBONATION
PO BOX 734673
DALLAS TX 75373

ALLIANCE FUNDING GROUP
17542 17TH ST
#200
TUSTIN CA 92780

AT & T
C/O BANKRUPTCY
4331 COMMUNICATIONS DR
FLR 4W
DALLAS TX 75211

ATLAS BUTLER PLUMBING SERVICES
4849 EVANSWOOD DR
COLUMBUS OH 43229

AUTO OWNERS INSURANCE COMPANY
6101 ANACAPRI BLVD
LANSING MI 48917

BDO
PO BOX 642743
PITTSBURGH PA 15264

BLUFFTON AERATION SERVICE, INC
9485 SHIFFERLY ROAD
PO BOX 209
BLUFFTON OH 45817

BUCKEYE TELESYSTEM
PO BOX 10027
TOLEDO OH 43699

C.G. DELZELL & SONS, INC.
1533 FRANKLIN PARK SOUTH
COLUMBUS OH 43205

CAH III TRUST/U/A DTD
4218 SHELBYVILLE ROAD
LOUISVILLE KY 40207

CAPITAL ONE BANK (USA), N.A.
PO BOX 6492
CAROL STREAM IL 60197

CERTIFIED PROTECTION SERVICES
175 SKY AIRE RD NW
CORYDON IN 47112

CHRISTIAN BRICE ARMSTRONG
259 HANNAH COURT
ELIZABETHTOWN KY 42701

CINCINNATI INSURANCE COMPANY
PO BOX 145620
CINCINNATI OH 45250-5620

CITY OF COLUMBUS
INCOME TAX DIVISION
PO BOX 182158
COLUMBUS OH 43218

CLARK COUNTY PERSONAL PROP TAX
PO BOX 1508
JEFFERSONVILLE IN 47131

CONSUMERS ENERGY
PO BOX 740309
CINCINNATI OH 45274

CROSS RIVER BANK
885 TEANECK RD.
TEANECK NJ 07666

CT CORPORATION SYSTEM
306 WEST MAIN STREET
SUITE 512
FRANKFORT KY 40601

CUSTOM HEATING &
COOLING
713 WHITES ROAD
KALAMAZOO MI 49006

DAYMARK SAFETY SYSTEMS
12836 SOUTH DIXIE HIGHWAY
BOWLING GREEN OH 43402

DENNY'S
2008 NORTH BULBERRY STREET
ELIZABETHTOWN KY 42701

DENNY'S INC.
ATTN: PROPERTY MANAGEMENT DEPT
203 E. MAIN STREET
SPARTANBURG SC 29319

DENNY'S INC.
203 EAST MAIN STREET
SPARTANBURG SC 29319

DENNY'S REALTY, LLC
203 EAST MAIN STREET
SPARTANBURG SC 29319

DENNY'S RESTAURANT, INC.
THE CORPORATION TRUST COMPANY
1209 ORANGE STREET
WILMINGTON DE 19801

DERBY FIRE & SAFETY
157 MARVIN AVE
BROOKS KY 40109

DFO, LLC (DENNY'S)
ATTN: VICE PRESIDENT
OF FRANCHISE DEVELOPMENT
203 EAST MAIN STREET
SPARTANBURG SC 29319

DISH OUT
175 COMMERCE DR.
STE I
HAUPPAUGE NY 11788

DTE ENERGY
PO BOX 740786
CINCINNATI OH 45274

DUALITE SALES AND SERVICES
1 DUAL LIGHT LANE
WILLIAMSBURG OH 45176

DUALITE, INC.
1 DUAL LIGHT LANE
WILLIAMSBURG OH 45176

ECOLAB - MACHINE RENTAL
PO BOX 32027
NEW YORK NY 10087

ECOLAB PEST ELIM DIV
26252 NETWORK PLACE
CHICAGO IL 60673

EDWARD DON & COMPANY
2562 PAYSPHERE CIRCLE
CHICAGO IL 60674

EMERGENCY PLUMBING SERVICE
PO BOX 91
DELAWARE OH 43015

ESTATE OF LILLIAN M. CURTIS
C/O MR. DAVID M. SCOTT
1601 BUSINESS CENTER COURT
LOUISVILLE KY 40299

ESTATE OF LLOYD E. CURTIS
C/O MR. DAVID M. SCOTT
1601 BUSINESS CENTER COURT
LOUISVILLE KY 40299

EXTREME HEATING, COOLING &
1708 HILLVIEW PLACE
LEXINGTON KY 40504

FIRST FRANCHISE CAPITAL CORP.
8888 KEYSTONE XING
SUITE 1700
INDIANAPOLIS IN 46240

FISH WINDOW CLEANING WESTERVIL
PO BOX 784
WESTERVILLE OH 43086

FISH WINDOW CLEANING-UTICA
PO BOX 180073
UTICA MI 48318

FLOWERS BAKING CO. OF BARDSTOW
PO BOX 847871
DALLAS TX 75284

FRANKLIN MACHINE PRODUCTS, LLC
PO BOX 74007311
CHICAGO IL 60674

G.A. WINTZER AND SON CO.
PO BOX 406
WAPAKONETA OH 45895

GASKETS ROCK OF CENTRAL OHIO,
5083 LAMBERT ROAD
GROVE CITY OH 43123

GO BIG OUTDOOR ADVERTISING LLC
5420 OWL CREEK ROAD
CHILLICOTHE OH 45601

GORDON WATER SYSTEMS KALAMAZOO
618 E CROSSTOWN PKWY
KALAMAZOO MI 49001

GRANITE TELECOMMUNICATIONS
PO BOX 983119
BOSTON MA 02298

GREAT LAKES PLUMBING HEATING &
COOLING
860 GIBSON ST.
KALAMAZOO MI 49001

HEALTHY HOODS, LLC
466 SUNBROOK, LLC
GRAND RAPIDS MI 49508

HEATHER NIEDERMEIER-HEYMAN
HAYWOOD & NIEDERMEIER
111 S. MYRTLE AVE
PO BOX 207
WILLARD OH 44890

HI-TECH
839 LENOX AVE SUITE A
PORTAGE MI 49024

HPI
PO BOX 749619
ATLANTA GA 30374-9619

INDIANA DEPARTMENT OF REVENUE
BANKRUPTCY SECTION
100 NORTH SENATE AVENUE
MS 108
INDIANAPOLIS IN 46204

INTERNAL REVENUE SERVICE
PO BOX 7346
PHILADELPHIA PA 19101-7346

ITRIA VENTURES, LLC
ONE PENN PLAZA
SUITE 4530
NEW YORK NY 10119

JEFFREY M. HENDRICKS
BRICKER GRAYDON
312 WALNUT ST., STE. 1800
CINCINNATI OH 45202

JMAD HOSPITALITY, LLC
C/O JACK THOMPSON SR.
4646 CHATFIELD CENTER RD
NEW WASHINGTON OH 44854

JNE SECURITY, LLC
4108 GRAF DRIVE
LOUISVILLE KY 40220

JOHNSON CONTROLS
10610 BLUEGRASS PARKWAY
LOUISVILLE KY 40299

KENTON COLE, INC.
1050 BEWLEY HOLLOW RD
ELIZABETHTOWN KY 42701

KENTUCKY DEPARTMENT OF REVENUE
501 HIGH STREET
FRANKFORT KY 40601

KENTUCKY DEPARTMENT OF REVENUE
LEGAL SUPPORT - BANKRUPTCY
PO BOX 5222
FRANKFORT KY 40602

KLOSTERMAN BAKING CO.
P.O. BOX 71257
CINCINNATI OH 45271

KMK SERVICE CORP.
ONE EAST FOURTH STREET
SUITE 1400
CINCINNATI OH 45202

KNIGHT'S MECHANICAL, LLC
4250 LEITCHFIELD RD.
CECILIA KY 42724

LOCKOLOGY
925 PROSPECT AVE.
ASHLAND KY 41101

LOUISVILLE METRO REVENUE COMM
PO BOX 35410
LOUISVILLE KY 40232-5410

MARY KAYE GRAHAM
C/O MS. JULIANNE H. TACKETT
TACKETT LAW OFFICE, PLLC
600 WEST MAIN, STE. 100
LOUISVILLE KY 40202

MBM CORPORATION
PO BOX 800
ROCKY MOUNT NC 27802

MICHIGAN ATTORNEY GENERAL
P.O. BOX 30212
LANSING MI 48909

MICHIGAN DEPARTMENT
OF TREASURY
PO BOX 30199
LANSING MI 48909

MIKE CLARK HEATING COOLING REF
100 ZACHARY DRIVE
MOUNT WASHINGTON KY 40047

NANCY L. PILBEAM
9299 NORTHCREEK WOODS
LAMBERTVILLE MI 48144

NELBUD
51 KOWEBA LANE
INDIANAPOLIS IN 46201

NOLIN RURAL ELECTRIC CO-OP
411 RING RD.
ELIZABETHTOWN KY 42701

NORTON & ASSOCIATES PLUMBING
4232 REAS LANE
NEW ALBANY IN 47150

NUCO2 INC
PO BOX 417902
BOSTON MA 02241

OHIO ATTORNEY GENERAL
COLLECTION ENFORCEMENT SECTION
ATTN: BANKRUPTCY UNIT
30 EAST BROAD ST, 14TH FLOOR
COLUMBUS OH 43215

OHIO DEPARTMENT OF TAXATION
ATTN: BANKRUPTCY DIVISION
PO BOX 530
COLUMBUS OH 43216

OHIO MECHANICAL
PO BOX 595
GROVE CITY OH 43123

OHIO REGIONAL INCOME TAX
AGENCY
PO BOX 89475
CLEVELAND OH 44101-6475

OPC PEST SERVICES
P.O. BOX 19201
LOUISVILLE KY 40259

ORKIN - PORTAGE MI
4123 E CENTRE AVE
PORTAGE MI 49002

PATSY PENCE
1040 BEWLEY HOLLOW RD
ELIZABETHTOWN KY 42701

PIAZZA PRODUCE & SPECIALTY FOO
PO BOX 68931
INDIANAPOLIS IN 46268

PILOT TRAVEL CENTERS, LLC
PO BOX 10146
KNOXVILLE TN 37939

PILOT TRAVEL CENTERS, LLC
ATTN: GENERAL COUNSEL
5508 LONAS ROAD
KNOXVILLE TN 37909

PNC BANK CREDIT CARD
PO BOX 71335
PHILADELPHIA PA 19176

PRESSURE PROS
P.O. BOX 331
ELIZABETHTOWN KY 42702

PRO SERVICES
8132 MERCHANT PLACE
PORTAGE MI 49002

PTS HOSPITALITY, LLC
9299 NORTHCREEK WOODS
LAMBERTVILLE MI 48144

RELIABLE SERVICE CONTRACTORS
5075 CLAY AVE SW
GRAND RAPIDS MI 49548

ROGERS REFRIGERATION
8578 N. 32ND ST.
P.O. BOX 130
RICHLAND MI 49083

ROTO-ROOTER KALAMAZOO MI
5189 KING HIGHWAY
KALAMAZOO MI 49048

SAM'S SEPTIC TANK CLEANING & R
10008 LEITCHFIELD ROAD
CECILIA KY 42724

SHOPPES ON OLENTANGY, LLC
C/O KOHR ROYER GRIFFITH, INC.
1480 DUBLIN ROAD
COLUMBUS OH 43215

SIGNMAKERS OF HARDIN COUNTY
326 EAST DIXIE AVENUE
ELIZABETHTOWN KY 42701

SIRNA & SONS PRODUCE
7176 STATE ROUTE 88
RAVENNA OH 44266

SLONE REFRIGERATION CO
2432 GREENUP AVE.
ASHLAND KY 41101

SNAGAJOB
32978 COLLECTION CENTER DRIVE
CHICAGO IL 60693

SYLVANIA ASSOCIATES, LLC.
C/O BENCHMARK DEVELOPMENT CORP
4053 MAPLE ROAD, SUITE 200
BUFFALO NY 14226

THOMAS F. PILBEAM SR.
9299 NORTHCREEK WOODS
LAMBERTVILLE MI 48144

THOMAS F. PILBEAM, JR. TRUST

TOLEDO EDISON
PO BOX 3687
AKRON OH 44309

TRIAD SERVICE CENTER
PO BOX 1803
GRAND RAPIDS MI 49501

UNIFIRST CORPORATION - DALLAS
PO BOX 650481
DALLAS TX 75265

US ATTORNEY
ATTN: DONNA JUSTICE
220 IONIA ST STE 501
GRAND RAPIDS MI 49503

US ATTORNEY
ATTN: MICHAEL SHIPARSKI
220 IONIA ST STE 501
GRAND RAPIDS MI 49503

US DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF OHIO
280 N. HIGH ST.
CASE NO. 23-CV-00503
COLUMBUS OH 43215

V.I.P. REFRIGERATION, HEATING,
2882 JOHNSTOWN ROAD
COLUMBUS OH 43219

WESTGRAND SERVICE COMPANY
711 SIX MILE ROAD NW
COMSTOCK PARK MI 49321

YESCO
4436 DIXIE HWY
SUITE B
LOUISVILLE KY 40216

ZERVAS FACILITY MAINTENANCE IN
5905 GRAND HAVEN RD STE. 100
MUSKEGON MI 49441

**United States Bankruptcy Court
Western District of Michigan**

In re **Denn-Ohio, LLC**

Debtor(s)

Case No.

Chapter

11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for **Denn-Ohio, LLC** in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

☒ None [*Check if applicable*]

October 31, 2023

Date

/s/ Steven M. Bylenga

Steven M. Bylenga P73492

Signature of Attorney or Litigant

Counsel for **Denn-Ohio, LLC**

CBH Attorneys & Counselors, PLLC.

MAIN OFFICE

25 Division Avenue S., Suite 500

Grand Rapids, MI 49503

616-608-3061 Fax:616-719-3782

nikki@chasebylenga.com